



WaterGrass I Community Development District

May 21, 2026

Agenda Package

313 Campus Street
Celebration, FL 34747

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

WaterGrass I Community Development District

Board of Supervisors

Michael S. Leavor, Chairman
Catherine Billington, Vice Chairman
Matthew Balogh, Assistant Secretary
Thaddeus Murrell, Assistant Secretary
Bailey Saunders, Assistant Secretary

District Staff

Samantha Zanoni, District Manager
Cari Webster, District Counsel
Phill Chang, District Engineer
John Fowler, Field Services
John Khatiblou, District Accountant
Tabitha Blackwelder, Administrative Assistant

Regular Meeting Agenda Thursday, May 21, 2026 – 6:00pm

The Regular Meeting of the **WaterGrass I Community Development District** will be held on **May 21, 2026, at 6:00 p.m. at the WaterGrass Clubhouse, 3211 Windelstraw Drive, Wesley Chapel, FL 33545**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

[Join the meeting now](#)

Meeting ID: 290 722 806 835 6 **Passcode:** nu2LS3Sg

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. Call to Order and Roll Call
2. Motion to approve the agenda
3. Public Comments

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

4. Consent Agenda
 - A. Consideration of Regular Meeting Minutes of April 16, 2026..... Page 4
 - B. Acceptance of April 2026 Financial Statements..... Page 8
 - C. Acceptance of April 2026 Check Register..... Page 17
 - D. Acceptance of April 2026 Expenditure Report..... Page 21
5. Staff Reports
 - A. Aquatics Report Page 31
 - B. Field Inspection Report Page 38
 - C. Landscaping
 - i. Review of May 2026 OLM Report (*under separate cover*)
 - ii. Review of May 2026 OLM Grade Sheet (*under separate cover*)
 - D. District Engineer
 - E. District Counsel
 - i. 2025 Audit Response Letter..... Page 46
 - F. District Manager
 - i. Registered Voters Count (826) Page 49
 - ii. Review of Resolution 2023-3; Parking and Towing..... Page 50
6. Business Items
 - A. Consideration of Romaner Graphics Monument Proposal Page 52
 - B. Consideration of Resolution 2026-04; Designation of Officer Page 53
 - C. Consideration of Resolution 2026-03; Approving FY2026-2027 Proposed Budget and Setting Public Hearing Page 54
 - i. Exhibit A – Proposed FY2026-2027 Budget..... Page 55

7. Board of Supervisor Requests and Comments
8. Public Comments

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

9. Adjournment

The next meeting is scheduled for Thursday, June 18, 2026, at 6:00 p.m.

**MINUTES OF MEETING
WATERGRASS I
COMMUNITY DEVELOPMENT DISTRICT**

1 The Watergrass I Community Development District regular meeting of the Board of Supervisors was
2 held on Thursday, April 16, 2026, and called to order at 6:00 p.m. at the Watergrass Clubhouse,
3 32711 Windelstraw Drive Wesley Chapel, Florida 33545.

4
5 Present and constituting a quorum were:

- | | | |
|---|----------------------|---------------------------------------|
| 6 | Michael Leavor | Board Supervisor, Chair |
| 7 | Catherine Billington | Board Supervisor, Vice Chair |
| 8 | Matthew Balogh | Board Supervisor, Assistant Secretary |
| 9 | Bailey Saunders | Board Supervisor |

10
11 Also present, either in person or via Teams Video Communications, were:

- | | | |
|----|--------------------------------------|---|
| 12 | Samantha Zaroni | District Manager, Inframark |
| 13 | John Fowler | Field Manager, Inframark |
| 14 | Phil Chang | District Engineer, BGE (<i>via teams</i>) |
| 15 | Jorge Ledesma | Landscaping, Juniper |
| 16 | Residents and Members of the Public. | |

17
18 *This is not a certified or verbatim transcript but rather represents the context and summary of*
19 *the meeting. The full meeting is available in audio format upon request. Contact the District*
20 *Office for any related costs for an audio copy.*
21

22 **FIRST ORDER OF BUSINESS** **Call to Order and Roll Call**

23 Ms. Zaroni called the meeting to order at 6:00 pm and conducted roll call. A quorum was
24 established.

25
26 **SECOND ORDER OF BUSINESS** **Motion to Approve Agenda**

27

On MOTION by Ms. Billington, seconded by Mr. Leavor, with all in favor, motion to 28 approve the March 19, 2026, meeting agenda carried.

29
30 **THIRD ORDER OF BUSINESS** **Audience Comments**

31 There being no audience comments, the Board continued to the next order of business.
32
33
34
35

36 **FOURTH ORDER OF BUSINESS** **Staff Reports**

37 **A. Consideration of J. Bailey Saunders Resume for Vacant Seat #2**

38 On MOTION by Mr. Balogh, seconded by Mr. Leavor, with all in favor, motion to
 39 accept the Resume of J. Bailey Saunders and appoint him to Seat #2 carried.

40
 41 Mr. Saunders read the oath of office on record and accepted compensation.

43 **FIFTH ORDER OF BUSINESS** **Staff Reports**

44 **A. District Accountant**

45 **i. Review of February 2026 – March 2026 Financial Statements**

46 Ms. Zanoni reviewed the Financial Statements with the Board and advised them of the District's
 47 current financial standing as of March 31, 2026. The Board had no questions regarding the financial
 48 statements for Ms. Zanoni.

49
 50 **ii. Consideration of February 2026 – March 2026 Check Registration**

51 On MOTION by Ms. Billington, seconded by Mr. Balogh, with all in favor, motion to
 52 approve February 2026 – March 2026 Check Register carried.

53
 54 **iii. Consideration of February 2026 – March 2026 O&M Report**

55 On MOTION by Mr. Balogh, seconded by Mr. Leavor, with all in favor, motion to
 56 approve the February 2026 – March 2026 carried.

57
 58 **B. Aquatics Report**

59 Ms. Zanoni reviewed the aquatic report with the Board. There were no questions regarding the
 60 report provided.

61
 62 **C. Field Inspection Report**

63 The Board reviewed the Field Inspection Report provided in the agenda package. There were no
 64 questions or concerns regarding the report provided.

65
 66 **D. Landscaping**

67 Mr. Ledesma provided landscape updates to the Board which included the following:

- 68
 - Hard cuts have been completed during regular schedule- no additional cost.

- 69 • Fertilization will be completed next month.
- 70 • A few palms entering Bridgeview need to be looked at, possibly removed and replaced
- 71 with different plant material.

72

73 **i. April 2026 OLM Report**

74 The Board reviewed the OLM Report and had no questions or concerns.

75

76 **ii. April 2026 OLM Grade Sheet**

77 The Board reviewed the OLM Grade Sheet and had no questions or concerns.

78

79 **E. District Engineer**

80 **i. BGE Pond Assessment**

81 Mr. Chang reviewed the pond assessment report with the Board and will gather proposals for the
82 areas of concern that can be addressed while the water levels are low. Mr. Chang recommended
83 adding aquatic plant material to help with erosion. After approval, work should begin within 6-8
84 weeks.

85

86 **F. District Counsel**

87 District Counsel was not present and no updates were provided.

88

89 **G. District Manager**

90 Ms. Zanoni announced the next meeting scheduled for May 21, 2026, and reminded the Board
91 that the FY2027 Budget will be presented for approval at this meeting.

92

On MOTION by Mr. Balogh, seconded by Ms. Billington, with all in favor, motion to approve Inframark Proposal #126 in the amount of \$757.20 to replace a section of the sidewalk off Graden Alcove carried.

93

94

On MOTION by Mr. Balogh, seconded by Mr. Leavor, with all in favor, motion to approve Inframark Proposal #153 in the amount of \$671.00 to replace a portion of sidewalk off Leaf Blade carried.

95

96

97

98 **i. Discussion of FY2027 Budget**

99 Ms. Zaroni discussed the FY2027 Budget with the Board.

100

101 **SIXTH ORDER OF BUSINESS Business Items**

102 There being no Business Items the Board continued to the next order of business.

103

104 **SEVENTH ORDER OF BUSINESS Business Administration**

105 **A. Consideration of Workshop Minutes of February 19, 2026**

106 On MOTION by Ms. Billington, seconded by Mr. Balogh, with all in favor, motion to
107 approve February 91, 2026, Workshop Minutes carried.

108

109 **B. Consideration of Regular Meeting Minutes of March 19, 2026**

110 On MOTION by Mr. Leavor, seconded by Mr. Balogh, with all in favor, motion to
111 approve March 19, 2026, Meeting Minutes carried.

112

113 **SEVENTH ORDER OF BUSINESS Supervisor Request**

114 There being no requests, the Board continued to the next order of business.

115

116 **EIGHTH ORDER OF BUSINESS Audience Comments**

117 There being no audience comments, the Board continued to the next order of business.

118

119 **NINETH ORDER OF BUSINESS Adjournment**

On MOTION by Ms. Billington, seconded by Mr. Balogh, with all in favor, the
meeting was adjourned at 6:56 p.m.

120

121

122

123

124

125 _____
Secretary / Assistant Secretary

_____ Chairman / Vice Chairman

*Watergrass
Community
Development
District*

Financial Report

April 30, 2026

CLEAR PARTNERSHIPS



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**Watergrass
Community Development District**

Financial Statements

(Unaudited)

April 30, 2026

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of April 30, 2026

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2019 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG- TERM DEBT FUND	TOTAL
ASSETS					
Cash In Bank	\$ 167,111	\$ -	\$ -	\$ -	\$ 167,111
Cash In Bank	858,389	-	-	-	858,389
Investments:					
Interest Account	-	36	-	-	36
Prepayment Account	-	2,841	-	-	2,841
Reserve Fund	-	74,277	-	-	74,277
Revenue Fund	-	385,488	-	-	385,488
Sinking fund	-	145	-	-	145
Deposits	2,609	-	-	-	2,609
Fixed Assets					
Improvements Other Than Buildings (IOTB)	-	-	15,145,848	-	15,145,848
Recreational Facilities	-	-	1,453,746	-	1,453,746
Amount Avail In Debt Services	-	-	-	1,673,429	1,673,429
Amount To Be Provided	-	-	-	1,556,571	1,556,571
TOTAL ASSETS	\$ 1,028,109	\$ 462,787	\$ 16,599,594	\$ 3,230,000	\$ 21,320,490
LIABILITIES					
Accounts Payable	\$ 35	\$ -	\$ -	\$ -	\$ 35
Bonds Payable	-	-	-	3,230,000	3,230,000
TOTAL LIABILITIES	35	-	-	3,230,000	3,230,035
FUND BALANCES					
Restricted for:					
Debt Service	-	462,787	-	-	462,787
Unassigned:	1,028,074	-	16,599,594	-	17,627,668
TOTAL FUND BALANCES	1,028,074	462,787	16,599,594	-	18,090,455
TOTAL LIABILITIES & FUND BALANCES	\$ 1,028,109	\$ 462,787	\$ 16,599,594	\$ 3,230,000	\$ 21,320,490

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	\$ -	\$ 21,192	\$ 21,192	0.00%
Interest - Tax Collector	-	784	784	0.00%
Special Assmnts- Tax Collector	614,197	606,487	(7,710)	98.74%
Other Miscellaneous Revenues	-	2,268	2,268	0.00%
TOTAL REVENUES	614,197	630,731	16,534	102.69%
EXPENDITURES				
<u>Administration</u>				
Supervisor Fees	12,000	4,800	7,200	40.00%
ProfServ-Arbitrage Rebate	3,000	-	3,000	0.00%
ProfServ-Trustee Fees	11,000	-	11,000	0.00%
Field Management	6,180	3,605	2,575	58.33%
District Counsel	7,000	1,186	5,814	16.94%
District Engineer	12,000	14,564	(2,564)	121.37%
District Manager	30,766	17,947	12,819	58.33%
Auditing Services	7,000	4,000	3,000	57.14%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	300	16	284	5.33%
Insurance - General Liability	4,349	5,149	(800)	118.40%
Public Officials Insurance	3,736	3,736	-	100.00%
Insurance -Property & Casualty	18,391	16,488	1,903	89.65%
Insurance - Crime	500	500	-	100.00%
Legal Advertising	1,000	-	1,000	0.00%
Tax Collector/Property Appraiser Fees	700	581	119	83.00%
Bank Fees	400	575	(175)	143.75%
Payroll Services	-	36	(36)	0.00%
Website Administration	1,200	23	1,177	1.92%
Dues, Licenses, Subscriptions	400	177	223	44.25%
Total Administration	121,422	73,383	48,039	60.44%
<u>Electric Utility Services</u>				
Utility - Electric	14,000	6,324	7,676	45.17%
Utility - StreetLights	33,000	21,100	11,900	63.94%
Utility - Reclaimed Irrigation	10,000	6,078	3,922	60.78%
Total Electric Utility Services	57,000	33,502	23,498	58.78%
<u>Other Physical Environment</u>				
Contracts-Aquatic Control	13,230	7,350	5,880	55.56%
Fire Ant Treatment	1,000	-	1,000	0.00%

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Stormwater System	1,680	-	1,680	0.00%
Landscape R&M	39,000	40,185	(1,185)	103.04%
Landscape Maintenance	179,165	108,886	70,279	60.77%
Landscape Replacement	15,000	7,590	7,410	50.60%
Landscape - Storm Clean Up	13,000	1,350	11,650	10.38%
Irrigation Maintenance	25,000	10,784	14,216	43.14%
Capital Reserve	20,000	-	20,000	0.00%
Total Other Physical Environment	307,075	176,145	130,930	57.36%
<u>Amenities</u>				
Sidewalk, Pavement, Signage R&M	62,500	71,219	(8,719)	113.95%
Entry & Walls Maintenance	25,000	996	24,004	3.98%
Playground Equipment and Maintenance	43,500	105,894	(62,394)	243.43%
Holiday Lighting & Decorations	13,000	9,460	3,540	72.77%
WGII Amenities	84,700	84,700	-	100.00%
Total Amenities	228,700	272,269	(43,569)	119.05%
TOTAL EXPENDITURES	714,197	555,299	158,898	77.75%
Excess (deficiency) of revenues Over (under) expenditures	(100,000)	75,432	175,432	-75.43%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(100,000)	-	100,000	0.00%
TOTAL FINANCING SOURCES (USES)	(100,000)	-	100,000	0.00%
Net change in fund balance	<u>\$ (100,000)</u>	<u>\$ 75,432</u>	<u>\$ 375,432</u>	<u>-75.43%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		952,642		
FUND BALANCE, ENDING		<u>\$ 1,028,074</u>		

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
Series 2019 Debt Service Fund (203)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	\$ -	\$ 5,819	\$ 5,819	0.00%
Special Assmnts- Tax Collector	414,525	367,188	(47,337)	88.58%
TOTAL REVENUES	414,525	373,007	(41,518)	89.98%
EXPENDITURES				
<u>Debt Service</u>				
Principal Debt Retirement	230,000	-	230,000	0.00%
Interest Expense	184,525	60,563	123,962	32.82%
Total Debt Service	414,525	60,563	353,962	14.61%
TOTAL EXPENDITURES	414,525	60,563	353,962	14.61%
Excess (deficiency) of revenues Over (under) expenditures	-	312,444	312,444	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		150,343		
FUND BALANCE, ENDING		\$ 462,787		

**Watergrass
Community Development District**

Supporting Schedules

April 30, 2026

Bank Account Statement

Watergrass CDD

Bank Account No. 9805

Statement No. 04-26

Statement Date 04/30/2026

G/L Account No. 101003 Balance	167,110.66	Statement Balance	171,492.05
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	167,110.66	Subtotal	171,492.05
Negative Adjustments	0.00	Outstanding Checks	-4,381.39
Ending G/L Balance	167,110.66	Ending Balance	167,110.66

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
12/17/2025	Payment	1014	THADDEUS MURRELL	Check for Vendor V00082			-1,200.00
12/19/2025	Payment	1019	THADDEUS MURRELL	Check for Vendor V00082			-200.00
04/13/2026	Payment	300135	PASCO COUNTY UTILITIES	Inv: 24212006-ACH			-318.35
04/13/2026	Payment	300136	PASCO COUNTY UTILITIES	Inv: 24211998-ACH			-550.24
04/13/2026	Payment	300137	PASCO COUNTY UTILITIES	Inv: 24211999-ACH			-394.01
04/13/2026	Payment	300138	PASCO COUNTY UTILITIES	Inv: 24212001-ACH			-254.31
04/13/2026	Payment	300139	PASCO COUNTY UTILITIES	Inv: 24212002-ACH			-147.36
04/13/2026	Payment	300140	PASCO COUNTY UTILITIES	Inv: 24212003-ACH			-37.37
04/13/2026	Payment	300141	PASCO COUNTY UTILITIES	Inv: 24212005-ACH			-320.38
04/30/2026	Payment	100068	JUNIPER LANDSCAPING OF FLORIDA, LLC	Inv: 392940			-959.37
Total Outstanding Checks							-4,381.39

Outstanding Deposits

Total Outstanding Deposits

WATERGRASS
Community Development District

Payment Register by Bank Account

For the Period from 04/01/26 to 04/30/26

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
VALLEY BANK OPERATING - (ACCT#XXXXX9805)								
ACH #100056								
04/03/26	Vendor	INFRAMARK LLC	1165920	Feb 2026- Dog station replacement	Playground Equipment and Maintenance	001-546996-57217	\$450.00	
							ACH Total	\$450.00
ACH #100057								
04/03/26	Vendor	COMPUTERSHARE TRUST COMPANY NA	2534182	TRUSTEE FEES 3/18/26-3/17/27	Auditing Services	001-532002-51301	\$4,000.00	
							ACH Total	\$4,000.00
ACH #100058								
04/03/26	Vendor	AQUATIC WEED CONTROL INC	1137896	March 2026- Aquatics	Contracts-Aquatic Control	001-534067-53908	\$1,050.00	
							ACH Total	\$1,050.00
ACH #100059								
04/03/26	Vendor	FIELDS CONSULTING GROUP, LLC	3773	March 2026- Sign repairs/replacement	Sidewalk, Pavement, Signage R&M	001-546084-57217	\$1,000.00	
							ACH Total	\$1,000.00
ACH #100060								
04/03/26	Vendor	STRALEY ROBIN VERICKER	28085	Feb 2026- District Counsel	District Counsel	001-531146-51301	\$213.50	
							ACH Total	\$213.50
ACH #100061								
04/08/26	Vendor	INFRAMARK LLC	175431	April 2026- District Invoice	District Management 04/26	001-531150-51301	\$2,563.83	
04/08/26	Vendor	INFRAMARK LLC	175431	April 2026- District Invoice	Field Management 04/26	001-531122-51301	\$515.00	
							ACH Total	\$3,078.83
ACH #100062								
04/08/26	Vendor	JUNIPER LANDSCAPING OF FLORIDA, LLC	388473	March 2026- Irrigation repairs	Irrigation Maintenance	001-546930-53908	\$304.00	
04/08/26	Vendor	JUNIPER LANDSCAPING OF FLORIDA, LLC	390372	April 2026- Landscape Contract	Landscape Maintenance	001-546300-53908	\$14,930.42	
							ACH Total	\$15,234.42
ACH #100063								
04/20/26	Vendor	BGE, INC	42872	March 2026- District Engineer	District Engineer	001-531147-51301	\$4,963.51	
							ACH Total	\$4,963.51
ACH #100064								
04/20/26	Vendor	OLM, INC.	47116	April 2026- OLM inspection	April 2026- OLM	001-546246-53908	\$750.00	
							ACH Total	\$750.00
ACH #100065								
04/22/26	Vendor	STRALEY ROBIN VERICKER	28160	March 2026- District Counsel	District Counsel	001-531146-51301	\$358.00	
							ACH Total	\$358.00
ACH #100066								
04/27/26	Vendor	INFRAMARK LLC	1166486	April 2026- Bench repairs	Playground Equipment and Maintenance	001-546996-57217	\$135.00	
							ACH Total	\$135.00

WATERGRASS
Community Development District

Payment Register by Bank Account

For the Period from 04/01/26 to 04/30/26

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #100067							
04/29/26	Vendor	JUNIPER LANDSCAPING OF FLORIDA, LLC	392693	April 2026- Irrigation repairs	Irrigation Maintenance	001-546930-53908	\$419.71
04/29/26	Vendor	JUNIPER LANDSCAPING OF FLORIDA, LLC	392692	April 2026- Irrigation repairs	Irrigation Maintenance	001-546930-53908	\$71.58
ACH Total							\$491.29
ACH #100068							
04/30/26	Vendor	JUNIPER LANDSCAPING OF FLORIDA, LLC	392940	April 2026- Irrigation repairs	Irrigation Maintenance	001-546930-53908	\$959.37
ACH Total							\$959.37
CHECK # 1025							
04/13/26	Vendor	WATERGRASS CDD	04092026-0409	SERIES 2019 NOTE FY26 TAX DIST ID 03.2026	SERIES 2019 NOTE FY26 TAX DIST ID MARCH 2026	103200	\$10,435.70
Check Total							\$10,435.70
ACH #300135							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24212006-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$318.35
ACH Total							\$318.35
ACH #300136							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24211998-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$550.24
ACH Total							\$550.24
ACH #300137							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24211999-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$394.01
ACH Total							\$394.01
ACH #300138							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24212001-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$254.31
ACH Total							\$254.31
ACH #300139							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24212002-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$147.36
ACH Total							\$147.36
ACH #300140							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24212003-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$37.37
ACH Total							\$37.37
ACH #300141							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24212005-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$320.38
ACH Total							\$320.38
ACH #300142							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24215465-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$8.08
ACH Total							\$8.08
ACH #300143							
04/13/26	Vendor	PASCO COUNTY UTILITIES	24215458-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$13.13
ACH Total							\$13.13

WATERGRASS
Community Development District

Payment Register by Bank Account

For the Period from 04/01/26 to 04/30/26

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
ACH #300144								
04/13/26	Vendor	PASCO COUNTY UTILITIES	24215459-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$9.09	
							ACH Total	<u>\$9.09</u>
ACH #300145								
04/13/26	Vendor	PASCO COUNTY UTILITIES	24215461-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$18.18	
							ACH Total	<u>\$18.18</u>
ACH #300146								
04/13/26	Vendor	PASCO COUNTY UTILITIES	24215463-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$13.13	
							ACH Total	<u>\$13.13</u>
ACH #300147								
04/13/26	Vendor	PASCO COUNTY UTILITIES	24215466-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$13.13	
							ACH Total	<u>\$13.13</u>
ACH #300148								
04/13/26	Vendor	PASCO COUNTY UTILITIES	24212004-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$31.31	
							ACH Total	<u>\$31.31</u>
ACH #300149								
04/10/26	Vendor	ADP, Inc	040326-1870-ACH	March 2026- Payroll Fees	Supervisor Fees	001-511100-51301	\$17.80	
							ACH Total	<u>\$17.80</u>
ACH #300150								
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9255-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$40.48	
							ACH Total	<u>\$40.48</u>
ACH #300151								
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9256-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$40.48	
							ACH Total	<u>\$40.48</u>
ACH #300152								
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9257-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$40.59	
							ACH Total	<u>\$40.59</u>
ACH #300153								
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9239-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$3,022.50	
							ACH Total	<u>\$3,022.50</u>
ACH #300154								
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9241-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$40.59	
							ACH Total	<u>\$40.59</u>
ACH #300155								
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9242-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$40.70	
							ACH Total	<u>\$40.70</u>
ACH #300156								
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9243-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$191.51	
							ACH Total	<u>\$191.51</u>

WATERGRASS
Community Development District

Payment Register by Bank Account

For the Period from 04/01/26 to 04/30/26

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #300157							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9244-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$77.30
							ACH Total
							<u>\$77.30</u>
ACH #300158							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9246-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$58.63
							ACH Total
							<u>\$58.63</u>
ACH #300159							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9247-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$60.45
							ACH Total
							<u>\$60.45</u>
ACH #300160							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9248-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$61.85
							ACH Total
							<u>\$61.85</u>
ACH #300161							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9250-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$143.53
							ACH Total
							<u>\$143.53</u>
ACH #300162							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9251-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$61.73
							ACH Total
							<u>\$61.73</u>
ACH #300163							
04/27/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9252-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$116.69
							ACH Total
							<u>\$116.69</u>
ACH #300164							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9253-ACH	SVC PRD 03/04-04/06/26	Utility - Electric	001-543041-53100	\$58.84
							ACH Total
							<u>\$58.84</u>
ACH #300165							
04/24/26	Vendor	WITHLACOOCHEE RIVER ACH	040926-9258-ACH	Electric- 03/04-04/06/26	Utility - Electric	001-543041-53100	\$40.59
							ACH Total
							<u>\$40.59</u>
ACH #300166							
04/14/26	Vendor	PASCO COUNTY UTILITIES	041426-ACH	SVC PRD 02/09-03/11/2026	WATER	001-543083-53100	\$2,022.02
04/14/26	Vendor	PASCO COUNTY UTILITIES	041426-ACH	SVC PRD 02/09-03/11/2026	SERVICE FEE	001-554020-51301	\$1.85
							ACH Total
							<u>\$2,023.87</u>
							Account Total
							<u>\$51,385.82</u>
Total Amount Paid							\$51,385.82

Fund Filter	001..999
GL Account	500000..599999
Org Unit	50000..59999
Begin Date	10/1/2025
End Date	4/30/2026
Budget Name:	2026BUD
Fiscal Year Start Date	10/01/25
Include variance totals	NO
Hide zero balances	YES

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
DEPARTMENT NAME: FINANCIAL AND ADMINISTRATIVE						
Account Name: Supervisor Fees						
10/21/25	511100-51301-5000	TM-091825	VENDOR	THADDEUS MURRELL	BOARD 9/18/25	200.00
10/21/25	511100-51301-5000	CB-091825	VENDOR	CATHERINE ANNE BILLINGTON	BOARD 9/18/25	200.00
10/21/25	511100-51301-5000	ML-091825	VENDOR	MICHAEL S. LEAVOR	BOARD 9/18/25	200.00
10/31/25	511100-51301-5000	JE000538	JE		R/C Supervisor Fees	800.00
11/20/25	511100-51301-5000	TM-112025	VENDOR	THADDEUS MURRELL	BOARD 11/20/25	200.00
11/20/25	511100-51301-5000	MB-112025	VENDOR	MATTHEW P. BALOGH	BOARD 11/20/25	200.00
11/20/25	511100-51301-5000	CB-112025	VENDOR	CATHERINE ANNE BILLINGTON	BOARD 11/20/25	200.00
11/20/25	511100-51301-5000	ML-112025	VENDOR	MICHAEL S. LEAVOR	BOARD 11/20/25	200.00
12/18/25	511100-51301-5000	TM-121825	VENDOR	THADDEUS MURRELL	BOARD 12/18/25	200.00
12/18/25	511100-51301-5000	MB-121825	VENDOR	MATTHEW P. BALOGH	BOARD 12/18/25	200.00
12/18/25	511100-51301-5000	CB-121825	VENDOR	CATHERINE ANNE BILLINGTON	BOARD 12/18/25	200.00
12/18/25	511100-51301-5000	ML-121825	VENDOR	MICHAEL S. LEAVOR	BOARD 12/18/25	200.00
02/25/26	511100-51301-5000	JE000638	JE		Reclass BOS Payments	600.00
03/12/26	511100-51301-5000	030626-1870-ACH	VENDOR	ADP, Inc	Feb 2026- Payroll	17.80
03/12/26	511100-51301-5000	JE000639	JE		Reclass Payroll Service Fees	(17.80)
03/24/26	511100-51301-5000	JE000626	JE		ADP Wages	(600.00)
03/24/26	511100-51301-5000	JE000627	JE		ADP Wages	600.00
03/24/26	511100-51301-5000	JE000626	JE		ADP Wages	600.00
04/09/26	511100-51301-5000	040326-1870-ACH	VENDOR	ADP, Inc	March 2026- Payroll Fees	17.80
04/09/26	511100-51301-5000	JE000644	JE		R/C ADP PR Fees fr 511100 to 549405	(17.80)
04/20/26	511100-51301-5000	JE093026	JE		Supervisor Fees	600.00
04/20/26	511100-51301-5000	JE093026	JE		Supervisor Fees	(600.00)
04/20/26	511100-51301-5000	JE000643	JE		Supervisor Fees	600.00
YTD Total						4,800.00
Annual Budget						\$12,000.00
<i>Amount Remaining / (Budget overage)</i>						\$7,200.00
<i>% of Budget</i>						40.0%
Account Name: Field Management						
10/08/25	531122-51301-5000	160693	VENDOR	INFRAMARK LLC	Oct 2025- Management fees	515.00
11/11/25	531122-51301-5000	163540	VENDOR	INFRAMARK LLC	Nov 2025- Management fee and Field Services	515.00
12/31/25	531122-51301-5000	JE000590	JE		R/C INFRAMARK LLC 165666 to Field Management	515.00
01/02/26	531122-51301-5000	167789	VENDOR	INFRAMARK LLC	Jan 2026- Management Fees	515.00
01/30/26	531122-51301-5000	170637	VENDOR	INFRAMARK LLC	Feb 2026- Management fees	515.00
03/01/26	531122-51301-5000	173034	VENDOR	INFRAMARK LLC	March 2026- Management Fees	515.00
04/01/26	531122-51301-5000	175431	VENDOR	INFRAMARK LLC	April 2026- District Invoice	515.00
YTD Total						3,605.00
Annual Budget						\$6,180.00
<i>Amount Remaining / (Budget overage)</i>						\$2,575.00
<i>% of Budget</i>						58.3%
Account Name: District Counsel						
10/06/25	531146-51301-5000	27409	VENDOR	STRALEY ROBIN VERICKER	Sept 2025- District Counsel	157.00
11/20/25	531146-51301-5000	27511	VENDOR	STRALEY ROBIN VERICKER	Oct 2025- District Counsel	305.00
12/23/25	531146-51301-5000	27688	VENDOR	STRALEY ROBIN VERICKER	Nov 2025- District Counsel	91.50
01/14/26	531146-51301-5000	27761	VENDOR	STRALEY ROBIN VERICKER	Dec 2025- District Counsel	61.00
03/24/26	531146-51301-5000	28085	VENDOR	STRALEY ROBIN VERICKER	Feb 2026- District Counsel	213.50
04/15/26	531146-51301-5000	28160	VENDOR	STRALEY ROBIN VERICKER	March 2026- District Counsel	358.00
YTD Total						1,186.00
Annual Budget						\$7,000.00
<i>Amount Remaining / (Budget overage)</i>						\$5,814.00
<i>% of Budget</i>						16.9%
Account Name: District Engineer						
10/06/25	531147-51301-5000	30414	VENDOR	BGE, INC	Sept 2025- District engineer services	2,133.11
11/04/25	531147-51301-5000	32726	VENDOR	BGE, INC	Nov 2025- Site visit playground drainage	1,593.20
12/09/25	531147-51301-5000	34979	VENDOR	BGE, INC	Nov 2025- District Engineer	1,988.58
01/08/26	531147-51301-5000	36838	VENDOR	BGE, INC	Jan 2026- District Engineer	1,250.00
02/03/26	531147-51301-5000	38640	VENDOR	BGE, INC	Jan 2026- District Engineer	147.50
02/27/26	531147-51301-5000	40290	VENDOR	BGE, INC	Feb 2026- District Engineer	2,487.94
04/10/26	531147-51301-5000	42872	VENDOR	BGE, INC	March 2026- District Engineer	4,963.51
YTD Total						14,563.84
Annual Budget						\$12,000.00
<i>Amount Remaining / (Budget overage)</i>						(\$2,563.84)
<i>% of Budget</i>						121.4%
Account Name: District Manager						
10/08/25	531150-51301-5000	160693	VENDOR	INFRAMARK LLC	Oct 2025- Management fees	2,563.83
11/11/25	531150-51301-5000	163540	VENDOR	INFRAMARK LLC	Nov 2025- Management fee and Field Services	2,563.83
12/01/25	531150-51301-5000	165666	VENDOR	INFRAMARK LLC	Dec 2025- Management Fees	2,563.83
01/02/26	531150-51301-5000	167789	VENDOR	INFRAMARK LLC	Jan 2026- Management Fees	2,563.83
01/30/26	531150-51301-5000	170637	VENDOR	INFRAMARK LLC	Feb 2026- Management fees	2,563.83
03/01/26	531150-51301-5000	173034	VENDOR	INFRAMARK LLC	March 2026- Management Fees	2,563.83
04/01/26	531150-51301-5000	175431	VENDOR	INFRAMARK LLC	April 2026- District Invoice	2,563.83

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
						YTD Total 17,946.81
						Annual Budget \$30,766.10
						Amount Remaining / (Budget overage) \$12,819.29
						% of Budget 58.3%
Account Name: Auditing Services						
03/23/26	532002-51301-5000	2534182	VENDOR	COMPUTERSHARE TRUST COMPANY NA	TRUSTEE FEES 3/18/26-3/17/27	4,000.00
						YTD Total 4,000.00
						Annual Budget \$7,000.00
						Amount Remaining / (Budget overage) \$3,000.00
						% of Budget 57.1%
Account Name: Postage, Phone, Faxes, Copies						
10/24/25	541024-51301-5000	161908	VENDOR	INFRAMARK LLC	Oct 2025- Copies	1.20
10/31/25	541024-51301-5000	JE000539	JE		R/C Postage, Phone, Faxes, Copies	(0.01)
10/31/25	541024-51301-5000	JE000539	JE		R/C Postage, Phone, Faxes, Copies	0.01
10/31/25	541024-51301-5000	JE000540	JE		R/C Postage, Phone, Faxes, Copies	0.01
11/25/25	541024-51301-5000	164603	VENDOR	INFRAMARK LLC	Postage & Copies	11.50
11/30/25	541024-51301-5000	JE000564	JE		R/C CM 00060 to Postage, Phone, Faxes, Copies	(0.01)
12/22/25	541024-51301-5000	166753	VENDOR	INFRAMARK LLC	NOV 2025- Fees	2.96
						YTD Total 15.66
						Annual Budget \$300.00
						Amount Remaining / (Budget overage) \$284.34
						% of Budget 5.2%
Account Name: Tax Collector/Property Appraiser Fees						
11/11/25	549114-51301-5000	111225-0P100-0000	VENDOR	MIKE FASANO, PASCO COUNTY	2025 TAX NOTICE	95.00
11/24/25	549114-51301-5000	112425-0P100- 2023	VENDOR	MIKE FASANO, PASCO COUNTY	TAX COLLECTOR - FY2023	176.55
11/24/25	549114-51301-5000	112425-0P100- 2024	VENDOR	MIKE FASANO, PASCO COUNTY	TAX COLLECTOR - FY2024	159.28
03/10/26	549114-51301-5000	26042	VENDOR	PASCO COUNTY PROPERTY	Annual renewal fee	150.00
						YTD Total 580.83
						Annual Budget \$700.00
						Amount Remaining / (Budget overage) \$119.17
						% of Budget 83.0%
Account Name: Bank Fees						
10/31/25	549142-51301-5000	JE000528	JE		Service Charges	222.00
11/30/25	549142-51301-5000	JE000552	JE		Service Charges	180.31
12/22/25	549142-51301-5000	JE000570	JE		Trust December Bank Fee	172.24
						YTD Total 574.55
						Annual Budget \$400.00
						Amount Remaining / (Budget overage) (\$174.55)
						% of Budget 143.6%
Account Name: Payroll Services						
02/25/26	549405-51301-5000	JE000623	JE		Payroll Services	600.00
02/25/26	549405-51301-5000	JE000638	JE		Reclass BOS Payments	(600.00)
03/12/26	549405-51301-5000	JE000639	JE		Reclass Payroll Service Fees	17.80
04/09/26	549405-51301-5000	JE000644	JE		R/C ADP PR Fees fr 511100 to 549405	17.80
						YTD Total 35.60
						Annual Budget \$0.00
						Amount Remaining / (Budget overage) (\$35.60)
						% of Budget n/a
Account Name: Website Administration						
12/22/25	549936-51301-5000	166753	VENDOR	INFRAMARK LLC	NOV 2025- Fees	23.19
						YTD Total 23.19
						Annual Budget \$1,200.00
						Amount Remaining / (Budget overage) \$1,176.81
						% of Budget 1.9%
Account Name: Dues, Licenses, Subscriptions						
10/07/25	554020-51301-5000	92915	VENDOR	FLORIDA COMMERCE	Oct 2025- Legal Annual Filing Fees	175.00
04/14/26	554020-51301-5000	041426-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	1.85
						YTD Total 176.85
						Annual Budget \$400.00
						Amount Remaining / (Budget overage) \$223.15
						% of Budget 44.2%

Financial And Administrative Department Total:	\$47,508.33
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DEPARTMENT NAME: INSURANCE

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
Account Name: Insurance - General Liability						
10/01/25	545002-51325-5000	JE000521	JE		Insurance - General Liability	4,349.00
01/31/26	545002-51325-5000	JE000606	JE		R/C EGIS INSURANCE 31267 to Insurance - General Liability	800.00
						YTD Total 5,149.00
						Annual Budget \$4,349.00
						Amount Remaining / (Budget overage) (\$800.00)
						% of Budget 118.4%
Account Name: Public Officials Insurance						
10/01/25	545008-51325-5000	JE000521	JE		Public Officials Insurance	3,736.00
						YTD Total 3,736.00
						Annual Budget \$3,736.00
						Amount Remaining / (Budget overage) \$0.00
						% of Budget 100.0%
Account Name: Insurance -Property & Casualty						
10/01/25	545009-51325-5000	JE000521	JE		Insurance -Property & Casualty	16,488.00
						YTD Total 16,488.00
						Annual Budget \$18,391.00
						Amount Remaining / (Budget overage) \$1,903.00
						% of Budget 89.7%
Account Name: Insurance - Crime						
10/01/25	545013-51325-5000	JE000521	JE		Insurance - Crime	500.00
						YTD Total 500.00
						Annual Budget \$500.00
						Amount Remaining / (Budget overage) \$0.00
						% of Budget 100.0%
						Insurance Department Total: \$25,873.00

DEPARTMENT NAME: ELECTRIC UTILITY SERVICES

Account Name: Utility - Electric						
10/15/25	543041-53100-5000	100825-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric: 9/4-10/3	40.59
10/15/25	543041-53100-5000	100825-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric: 9/4-10/3	40.48
10/15/25	543041-53100-5000	100825-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric: 9/4-10/3	40.48
10/22/25	543041-53100-5000	100825-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	40.59
10/29/25	543041-53100-5000	100825-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	3,030.97
10/29/25	543041-53100-5000	100825-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	40.81
10/29/25	543041-53100-5000	100825-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	151.73
10/29/25	543041-53100-5000	100825-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	67.81
10/29/25	543041-53100-5000	100825-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	57.81
10/29/25	543041-53100-5000	100825-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	56.08
10/29/25	543041-53100-5000	100825-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	58.55
10/29/25	543041-53100-5000	100825-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	124.84
10/29/25	543041-53100-5000	100825-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	57.60
10/29/25	543041-53100-5000	100825-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	116.66
10/29/25	543041-53100-5000	100825-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	57.81
10/29/25	543041-53100-3000	100825-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 09/04-10/03/25	40.59
10/31/25	543041-53100-5000	090925-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000061	(41.77)
10/31/25	543041-53100-5000	090925-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000062	(40.70)
10/31/25	543041-53100-5000	090925-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000063	(160.56)
10/31/25	543041-53100-5000	090925-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000064	(73.84)
10/31/25	543041-53100-5000	090925-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000065	(57.92)
10/31/25	543041-53100-5000	090925-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000066	(56.08)
10/31/25	543041-53100-5000	090925-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000067	(59.10)
10/31/25	543041-53100-5000	090925-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000068	(137.53)
10/31/25	543041-53100-5000	090925-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000069	(58.24)
10/31/25	543041-53100-5000	090925-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000070	(148.93)
10/31/25	543041-53100-5000	090925-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000071	(58.55)
10/31/25	543041-53100-5000	090925-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000072	(40.59)
10/31/25	543041-53100-5000	JE000542	JE		R/C Utility - StreetLights	(3,030.97)
11/13/25	543041-53100-5000	110725-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	40.48
11/13/25	543041-53100-5000	110725-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	40.58
11/13/25	543041-53100-5000	110725-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	40.58
12/02/25	543041-53100-5000	110725-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	40.58
12/02/25	543041-53100-5000	110725-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	40.58
12/02/25	543041-53100-5000	110725-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	40.69
12/02/25	543041-53100-5000	110725-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	53.78
12/02/25	543041-53100-5000	110725-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	57.68
12/02/25	543041-53100-5000	110725-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	57.90
12/02/25	543041-53100-5000	110725-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	58.53

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
12/02/25	543041-53100-5000	110725-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	59.48
12/02/25	543041-53100-5000	110725-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	55.78
12/02/25	543041-53100-5000	110725-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	94.31
12/02/25	543041-53100-5000	110725-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	68.45
12/02/25	543041-53100-5000	110725-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	138.42
12/02/25	543041-53100-5000	110725-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Oct/Nov 2025 Electric	3,009.32
12/12/25	543041-53100-5000	120825-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	40.58
12/12/25	543041-53100-5000	120825-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	40.48
12/12/25	543041-53100-5000	120825-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	40.58
12/31/25	543041-53100-5000	JE000585	JE		ADJE WREC ELECTRIC ACH	3,979.17
12/31/25	543041-53100-5000	JE000586	JE		R/C WITHLACOOCHEE RIVER ACH 110725-9239-ACH to Utility - Stre	(3,009.32)
12/31/25	543041-53100-5000	120825-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	3,009.32
12/31/25	543041-53100-5000	120825-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	40.48
12/31/25	543041-53100-5000	120825-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	40.80
12/31/25	543041-53100-5000	120825-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	56.20
12/31/25	543041-53100-5000	120825-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	72.35
12/31/25	543041-53100-5000	120825-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	170.18
12/31/25	543041-53100-5000	120825-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	40.69
12/31/25	543041-53100-5000	120825-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	58.74
12/31/25	543041-53100-5000	120825-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	59.79
12/31/25	543041-53100-5000	120825-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	59.16
12/31/25	543041-53100-5000	120825-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	56.32
12/31/25	543041-53100-5000	120825-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	184.64
12/31/25	543041-53100-5000	120825-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Dec 2025- Electric	130.50
01/31/26	543041-53100-5000	JE000608	JE		R/C WITHLACOOCHEE RIVER ACH 120825-9239-ACH to Utility - Stre	(3,009.32)
01/31/26	543041-53100-5000	JE000609	JE		WITHLACOOCHEE RIVER ACH ADJE	0.10
01/31/26	543041-53100-5000	120825-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000078	(40.69)
01/31/26	543041-53100-5000	120825-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000079	(40.48)
01/31/26	543041-53100-5000	120825-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000080	(40.80)
01/31/26	543041-53100-5000	120825-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000081	(56.20)
01/31/26	543041-53100-5000	120825-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000082	(58.74)
01/31/26	543041-53100-5000	120825-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000083	(59.79)
01/31/26	543041-53100-5000	120825-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000084	(59.16)
01/31/26	543041-53100-5000	120825-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000085	(56.32)
01/31/26	543041-53100-5000	120825-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000086	(72.35)
01/31/26	543041-53100-5000	120825-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000087	(170.18)
01/31/26	543041-53100-5000	120825-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000088	(184.64)
01/31/26	543041-53100-5000	120825-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000089	(3,009.32)
01/31/26	543041-53100-5000	120825-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Credit Memo 000090	(130.50)
02/02/26	543041-53100-5000	010926-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	40.58
02/02/26	543041-53100-5000	010926-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	40.48
02/02/26	543041-53100-5000	010926-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2025- Electric	40.48
02/02/26	543041-53100-5000	010926-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	40.48
02/02/26	543041-53100-5000	010926-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	65.07
02/02/26	543041-53100-5000	010926-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	193.52
02/02/26	543041-53100-5000	010926-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	63.28
02/02/26	543041-53100-5000	010926-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	64.76
02/02/26	543041-53100-5000	010926-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	67.60
02/02/26	543041-53100-5000	010926-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	144.75
02/02/26	543041-53100-5000	010926-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	40.69
02/02/26	543041-53100-5000	010926-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	40.80
02/02/26	543041-53100-5000	010926-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	62.75
02/02/26	543041-53100-5000	010926-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	78.79
02/02/26	543041-53100-5000	010926-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	185.91
02/02/26	543041-53100-5000	010926-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Jan 2026- Electric	3,009.32
02/20/26	543041-53100-5000	020626-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06/26-02/04/26	40.37
02/20/26	543041-53100-5000	020626-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06/26-02/04/26	40.48
02/20/26	543041-53100-5000	020626-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06/26-02/04/26	40.58
02/20/26	543041-53100-5000	020626-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	75.20
02/20/26	543041-53100-5000	020626-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	57.48
02/20/26	543041-53100-5000	020626-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	40.58
02/20/26	543041-53100-5000	020626-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	57.78
02/20/26	543041-53100-5000	020626-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	126.91
02/20/26	543041-53100-5000	020626-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	59.90
02/20/26	543041-53100-5000	020626-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	40.80
02/20/26	543041-53100-5000	020626-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	40.48
02/20/26	543041-53100-5000	020626-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric	3,009.32
02/20/26	543041-53100-5000	020626-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	53.25
02/20/26	543041-53100-5000	020626-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	57.05
02/20/26	543041-53100-5000	020626-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	68.86
02/20/26	543041-53100-5000	020626-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 01/06-02/04/26	124.49
02/28/26	543041-53100-5000	JE000621	JE		R/C WITHLACOOCHEE RIVER ACH 010926-9239-ACH to Utility - Stre	(3,009.32)
02/28/26	543041-53100-5000	JE000622	JE		R/C WITHLACOOCHEE RIVER ACH 020626-9239-ACH to Utility - Stre	(3,009.32)
03/13/26	543041-53100-5000	030926-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric- 2/4-3/4	40.48
03/13/26	543041-53100-5000	030926-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric- 2/4-3/4	40.48
03/13/26	543041-53100-5000	030926-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric- 2/4-3/4	40.58
03/20/26	543041-53100-5000	030926-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC	3,009.32
03/20/26	543041-53100-5000	030926-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 2/04-03/04/2026	40.58
03/20/26	543041-53100-5000	030926-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	40.69

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
03/20/26	543041-53100-5000	030926-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	139.90
03/20/26	543041-53100-5000	030926-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	71.40
03/20/26	543041-53100-5000	030926-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	56.52
03/20/26	543041-53100-5000	030926-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	245.85
03/20/26	543041-53100-5000	030926-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	56.94
03/20/26	543041-53100-5000	030926-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	40.58
03/20/26	543041-53100-5000	030926-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	58.20
03/20/26	543041-53100-5000	030926-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	57.05
03/20/26	543041-53100-5000	030926-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	128.82
03/20/26	543041-53100-5000	030926-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	ELECTRIC 02/04-03/04	60.01
03/20/26	543041-53100-5000	JE000645	JE		R/C March Streetlights fr 543041 to 543062	(3,009.32)
04/13/26	543041-53100-5000	040926-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	40.59
04/13/26	543041-53100-5000	040926-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	40.48
04/13/26	543041-53100-5000	040926-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	40.48
04/23/26	543041-53100-5000	040926-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric- 03/04-04/06/26	40.59
04/23/26	543041-53100-5000	040926-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	3,022.50
04/23/26	543041-53100-5000	040926-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	61.73
04/23/26	543041-53100-5000	040926-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	116.69
04/23/26	543041-53100-5000	040926-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	58.84
04/23/26	543041-53100-5000	040926-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	40.59
04/23/26	543041-53100-5000	040926-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	40.70
04/23/26	543041-53100-5000	040926-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	191.51
04/23/26	543041-53100-5000	040926-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	77.30
04/23/26	543041-53100-5000	040926-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	58.63
04/23/26	543041-53100-5000	040926-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	60.45
04/23/26	543041-53100-5000	040926-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	61.85
04/23/26	543041-53100-5000	040926-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 03/04-04/06/26	143.53
04/23/26	543041-53100-5000	JE000646	JE		R/C April Streetlights fr 543041 to 543062	(3,022.50)

YTD Total	6,324.22
Annual Budget	\$14,000.00
Amount Remaining / (Budget overage)	\$7,675.78
% of Budget	45.2%

Account Name: Utility - StreetLights

10/31/25	543062-53100-5000	JE000542	JE		R/C Utility - StreetLights	3,030.97
12/31/25	543062-53100-5000	JE000586	JE		R/C WITHLACOOCHEE RIVER ACH 110725-9239-ACH to Utility - Stre	3,009.32
01/31/26	543062-53100-5000	JE000608	JE		R/C WITHLACOOCHEE RIVER ACH 120825-9239-ACH to Utility - Stre	3,009.32
02/28/26	543062-53100-5000	JE000621	JE		R/C WITHLACOOCHEE RIVER ACH 010926-9239-ACH to Utility - Stre	3,009.32
02/28/26	543062-53100-5000	JE000622	JE		R/C WITHLACOOCHEE RIVER ACH 020626-9239-ACH to Utility - Stre	3,009.32
03/20/26	543062-53100-5000	JE000645	JE		R/C March Streetlights fr 543041 to 543062	3,009.32
04/23/26	543062-53100-5000	JE000646	JE		R/C April Streetlights fr 543041 to 543062	3,022.50

YTD Total	21,100.07
Annual Budget	\$33,000.00
Amount Remaining / (Budget overage)	\$11,899.93
% of Budget	63.9%

Account Name: Utility - Reclaimed Irrigation

10/27/25	543083-53100-5000	23300630	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	9.09
10/27/25	543083-53100-5000	23300626	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	19.90
10/27/25	543083-53100-5000	23300624	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	13.01
10/29/25	543083-53100-5000	23297172	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	233.40
10/29/25	543083-53100-5000	23297167	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	96.30
10/29/25	543083-53100-5000	23297166	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	335.05
10/29/25	543083-53100-5000	23297171	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	268.47
10/29/25	543083-53100-5000	23297165	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	199.05
10/29/25	543083-53100-5000	23297168	VENDOR	PASCO COUNTY UTILITIES	Sept 2025- Water	119.65
11/30/25	543083-53100-5000	JE000562	JE		R/C Pasco county utilities CM 000074 to Utility - Reclaimed Irrigation	(8.91)
11/30/25	543083-53100-5000	JE000563	JE		R/C Pasco county Utilities CM 000075 to Utility- Reclaimed Irrigation	(4.93)
12/29/25	543083-53100-5000	23674885-ACH	VENDOR	PASCO COUNTY UTILITIES	Dec 2025- Water	14.80
12/29/25	543083-53100-5000	23674887-ACH	VENDOR	PASCO COUNTY UTILITIES	Dec 2025- Water	14.95
12/29/25	543083-53100-5000	23674892-ACH	VENDOR	PASCO COUNTY UTILITIES	Dec 2025- Water	14.04
12/29/25	543083-53100-5000	23674889-ACH	VENDOR	PASCO COUNTY UTILITIES	Dec 2025- Water	31.31
12/31/25	543083-53100-5000	JE000587	JE		R/C PASCO COUNTY UTILITIES 23511342 to Utility - Reclaimed Irrigat	8.99
12/31/25	543083-53100-5000	JE000588	JE		R/C PASCO COUNTY UTILITIES 23511338 to Utility - Reclaimed Irrigat	16.16
12/31/25	543083-53100-5000	JE000589	JE		R/C PASCO COUNTY UTILITIES 23511336 to Utility - Reclaimed Irrigat	8.89
12/31/25	543083-53100-5000	23674891	VENDOR	PASCO COUNTY UTILITIES	WATER 11/10/25-12/10/25	97.97
12/31/25	543083-53100-5000	23674894-ACH	VENDOR	PASCO COUNTY UTILITIES	WATER 11/10/25-12/10/25	54.70
01/29/26	543083-53100-5000	23842683-ACH	VENDOR	PASCO COUNTY UTILITIES	12/10-1/9- Reclaimed Water	6.06
01/29/26	543083-53100-5000	23842676-ACH	VENDOR	PASCO COUNTY UTILITIES	12/10-1/9- Reclaimed Water	16.16
01/29/26	543083-53100-5000	23842670-ACH	VENDOR	PASCO COUNTY UTILITIES	12/10-1/9- Reclaimed Water	11.11
01/29/26	543083-53100-5000	23842671-ACH	VENDOR	PASCO COUNTY UTILITIES	12/10-1/9- Reclaimed Water	8.08
02/17/26	543083-53100-5000	23842684-ACH	VENDOR	PASCO COUNTY UTILITIES	12/10-01/09/26 Reclaimed Water	11.11
02/17/26	543083-53100-5000	23842678-ACH	VENDOR	PASCO COUNTY UTILITIES	12/10-01/09/26 Reclaimed Water	12.12
02/17/26	543083-53100-5000	23835539-ACH	VENDOR	PASCO COUNTY UTILITIES	12/10-01/09/26 Reclaimed Water	242.69
02/26/26	543083-53100-5000	24035871-ACH	VENDOR	PASCO COUNTY UTILITIES	Water 1/9-2/9	6.06
02/26/26	543083-53100-5000	24035867-ACH	VENDOR	PASCO COUNTY UTILITIES	Water 1/9-2/9	15.15
02/26/26	543083-53100-5000	24035864-ACH	VENDOR	PASCO COUNTY UTILITIES	Water 1/9-2/9	11.11
02/26/26	543083-53100-5000	24035865-ACH	VENDOR	PASCO COUNTY UTILITIES	Water 1/9-2/9	1.01

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
03/12/26	543083-53100-5000	24035868-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 01/09-02/09/2026	12.12
03/12/26	543083-53100-5000	24035872-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 01/09-02/09/2026	12.12
03/12/26	543083-53100-5000	24032419-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 01/09-02/09/2026	21.21
03/30/26	543083-53100-5000	24212006-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	318.35
03/30/26	543083-53100-5000	24211998-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	550.24
03/30/26	543083-53100-5000	24211999-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	394.01
03/30/26	543083-53100-5000	24212001-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	254.31
03/30/26	543083-53100-5000	24212002-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	147.36
03/30/26	543083-53100-5000	24212003-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	37.37
03/30/26	543083-53100-5000	24212005-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	320.38
04/13/26	543083-53100-5000	24215466-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	13.13
04/13/26	543083-53100-5000	24215465-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	8.08
04/13/26	543083-53100-5000	24215458-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	13.13
04/13/26	543083-53100-5000	24215459-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	9.09
04/13/26	543083-53100-5000	24215461-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	18.18
04/13/26	543083-53100-5000	24215463-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	13.13
04/13/26	543083-53100-5000	24212004-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	31.31
04/14/26	543083-53100-5000	041426-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 02/09-03/11/2026	2,022.02

YTD Total	6,078.09
Annual Budget	\$10,000.00
Amount Remaining / (Budget overage)	\$3,921.91
% of Budget	60.8%

Electric Utility Services Department Total: \$33,502.38

DEPARTMENT NAME: OTHER PHYSICAL ENVIRONMENT

Account Name: Contracts-Aquatic Control

10/31/25	534067-53908-5000	JE000541	JE		R/C Contracts-Aquatic Control	1,050.00
10/31/25	534067-53908-5000	JE000544	JE		R/C Contracts-Aquatic Control	1,050.00
11/20/25	534067-53908-5000	116299	VENDOR	AQUATIC WEED CONTROL INC	Nov 2025- Aquatics	1,050.00
12/19/25	534067-53908-5000	117411	VENDOR	AQUATIC WEED CONTROL INC	Dec 2025- Aquatics	1,050.00
01/19/26	534067-53908-5000	118511	VENDOR	AQUATIC WEED CONTROL INC	Jan 2026- Aquatics	1,050.00
02/25/26	534067-53908-5000	1136802	VENDOR	AQUATIC WEED CONTROL INC	Feb 2026- Aquatics	1,050.00
03/26/26	534067-53908-5000	1137896	VENDOR	AQUATIC WEED CONTROL INC	March 2026- Aquatics	1,050.00

YTD Total	7,350.00
Annual Budget	\$13,230.00
Amount Remaining / (Budget overage)	\$5,880.00
% of Budget	55.6%

Account Name: Landscape R&M

11/04/25	546246-53908-5000	110325-1	VENDOR	SITE MASTERS OF FLORIDA LLC	Nov 2025- S pond slab and rip rap repairs	5,400.00
01/29/26	546246-53908-5000	379332	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	- Remove 3 dead trees on Anglestem blvd	825.00
01/29/26	546246-53908-5000	378076	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Jan 2026- Pine Bark Mulch installation	30,225.00
03/04/26	546246-53908-5000	709	VENDOR	SWINE SOLUTIONS LLC	Feb 2026- Trapping Service	2,235.00
03/10/26	546246-53908-5000	46908	VENDOR	OLM, INC.	March 2026- OLM	750.00
04/11/26	546246-53908-5000	47116	VENDOR	OLM, INC.	April 2026- OLM inspection	750.00

YTD Total	40,185.00
Annual Budget	\$39,000.00
Amount Remaining / (Budget overage)	(\$1,185.00)
% of Budget	103.0%

Account Name: Landscape Maintenance

10/06/25	546300-53908-5000	45962	VENDOR	OLM, INC.	Oct 2025- OLM	750.00
10/06/25	546300-53908-5000	361554	VENDOR	LANDSCAPE MAINTENANCE	Oct 2025- Landscape contract	14,637.51
10/07/25	546300-53908-5000	361628	VENDOR	LANDSCAPE MAINTENANCE	Oct 2025- Stump grinding	249.60
10/07/25	546300-53908-5000	361629	VENDOR	LANDSCAPE MAINTENANCE	Oct 2025- Removal of dead pine tree	450.00
10/07/25	546300-53908-5000	361630	VENDOR	LANDSCAPE MAINTENANCE	Oct 2025- Removal of tree off Curley Berm	998.40
11/03/25	546300-53908-5000	365812	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov 2025- Landscape	14,637.51
11/11/25	546300-53908-5000	46176	VENDOR	OLM, INC.	Nov 2025 OLM	750.00
12/01/25	546300-53908-5000	370303	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Landscape Services	14,637.51
12/10/25	546300-53908-5000	46381	VENDOR	OLM, INC.	Dec 2025- OLM	750.00
01/02/26	546300-53908-5000	375606	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Jan 2026- Landscape Contract	14,930.42
01/13/26	546300-53908-5000	46548	VENDOR	OLM, INC.	Jan 2026- OLM	750.00
02/03/26	546300-53908-5000	380987	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Feb 2026- Landscape contract	14,807.86
02/10/26	546300-53908-5000	46745	VENDOR	OLM, INC.	Feb 2026- OLM	750.00
03/03/26	546300-53908-5000	385437	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	March 2026- Landscape Contract	14,856.76
04/01/26	546300-53908-5000	390372	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	April 2026- Landscape Contract	14,930.42

YTD Total	108,885.99
Annual Budget	\$179,165.00
Amount Remaining / (Budget overage)	\$70,279.01
% of Budget	60.8%

Account Name: Landscape Replacement

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
11/24/25	546338-53908-5000	368840	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Remove & Replace Sod on CUL DE SAC	5,985.00
12/12/25	546338-53908-5000	373075	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Plant replacement	1,605.08
YTD Total						7,590.08
Annual Budget						\$15,000.00
Amount Remaining / (Budget overage)						\$7,409.92
% of Budget						50.6%

Account Name: Landscape - Storm Clean Up

01/12/26	546515-53908-5000	377524	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Jan 2026- Tree Removal	1,350.00
YTD Total						1,350.00
Annual Budget						\$13,000.00
Amount Remaining / (Budget overage)						\$11,650.00
% of Budget						10.4%

Account Name: Irrigation Maintenance

10/30/25	546930-53908-5000	363956	VENDOR	LANDSCAPE MAINTENANCE	Oct 2025- Irrigation repairs	804.43
01/12/26	546930-53908-5000	378366	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Irrigation repairs	73.66
01/29/26	546930-53908-5000	378658	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Wet Check Repairs-Peregrina Park	228.05
01/29/26	546930-53908-5000	378656	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Wet Check Repairs-Silver Creek Park	73.66
01/29/26	546930-53908-5000	378657	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Wet Check Repairs-Seedpod Loop Park	73.66
01/29/26	546930-53908-5000	378655	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Wet Check Repairs- Controller B	130.44
01/29/26	546930-53908-5000	378654	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- 5 Irrigation Repairs-Controller C-Dec	1,273.05
01/29/26	546930-53908-5000	378651	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov 2025- Irrigation Repairs- Controller A	118.66
01/29/26	546930-53908-5000	378650	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov 2025- Irrigation Repairs- Controller B	152.94
01/29/26	546930-53908-5000	378649	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov 2025- Irrigation Repair-Roundabout/Redroot Ct.- Sprinkler Repairs	71.58
01/29/26	546930-53908-5000	378652	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov-2025- Irrigation Repairs- Peregrina Park	62.54
01/29/26	546930-53908-5000	378653	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov 2025- - Nov- 2025- Irrig Rep- Controller C	173.11
02/23/26	546930-53908-5000	383205	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Feb 2026- Irrigation Repair-7033 Penta Place-Sprinkler	62.50
02/23/26	546930-53908-5000	383204	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Jan 2026- Wet Check Repairs	73.66
02/25/26	546930-53908-5000	383581	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Jan 2026- Irrigation Repair-Glenbrook Entrance-Valve Replacement	1,162.54
03/02/26	546930-53908-5000	384082	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov 2026- Decoder replacement	2,257.08
03/02/26	546930-53908-5000	384083	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Dec 2025- Summerglade Park & Silver Creek Roundabout-Control Rep	1,917.07
03/12/26	546930-53908-5000	387038	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	March 2026- Irrigation repairs	48.78
03/12/26	546930-53908-5000	387036	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	Nov 2026- Irrigation repairs	48.12
03/12/26	546930-53908-5000	387039	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	March 2026- Irrigation repairs	150.44
03/12/26	546930-53908-5000	387037	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	March 2026- Irrigation repairs	73.66
03/30/26	546930-53908-5000	388473	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	March 2026- Irrigation repairs	304.00
04/23/26	546930-53908-5000	392693	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	April 2026- Irrigation repairs	419.71
04/23/26	546930-53908-5000	392692	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	April 2026- Irrigation repairs	71.58
04/27/26	546930-53908-5000	392940	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	April 2026- Irrigation repairs	959.37
YTD Total						10,784.29
Annual Budget						\$25,000.00
Amount Remaining / (Budget overage)						\$14,215.71
% of Budget						43.1%

Other Physical Environment Department Total:	\$176,145.36
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DEPARTMENT NAME: AMENITIES

Account Name: Sidewalk, Pavement, Signage R&M

10/31/25	546084-57217-5000	INV-002790	VENDOR	TACTICAL PRESSURE WASHING LLC	Nov 2025- Pressure Washing	24,494.24
12/03/25	546084-57217-5000	1163883	VENDOR	INFRAMARK LLC	Nov 2025- Sidewalk grinding	2,544.00
01/31/26	546084-57217-5000	JE000607	JE		R/C INFRAMARK LLC 1164506 to Sidewalk, Pavement, Signage R&M	665.00
03/23/26	546084-57217-5000	26003-1609	VENDOR	TOTAL ASPHALT MAINTENANCE, INC	March 2026- DEPOSIT Asphalt Rejuvenation	42,516.00
03/25/26	546084-57217-5000	3773	VENDOR	FIELDS CONSULTING GROUP, LLC	March 2026- Sign repairs/replacement	1,000.00
YTD Total						71,219.24
Annual Budget						\$62,500.00
Amount Remaining / (Budget overage)						(\$8,719.24)
% of Budget						114.0%

Account Name: Entry & Walls Maintenance

10/24/25	546992-57217-3000	371025	VENDOR	ILLUMINATIONS HOLIDAY	Oct 2025- Entrance Lights	345.00
02/03/26	546992-57217-5000	3185	VENDOR	DON HARRISON ENTERPRISES LLC	Feb 2026- Electrical Repairs	651.00
YTD Total						996.00
Annual Budget						\$25,000.00
Amount Remaining / (Budget overage)						\$24,004.00
% of Budget						4.0%

Account Name: Playground Equipment and Maintenance

10/16/25	546996-57217-5000	5606	VENDOR	MIRACLE RECREATION EQUIPMENT COMPANY	Oct 2025- Playground Repairs	75,773.60
11/03/25	546996-57217-5000	1163362	VENDOR	INFRAMARK LLC	Oct 2025- Bench replacements	19,623.00
01/20/26	546996-57217-5000	6031	VENDOR	MIRACLE RECREATION EQUIPMENT COMPANY	Jan 2026- Freight for playground	9,912.00
03/20/26	546996-57217-5000	1165920	VENDOR	INFRAMARK LLC	Feb 2026- Dog station replacement	450.00

Watergrass Community Development District
 Expenditure Report - General Fund
 For the Period(s) from Oct 01, 2025 to Apr 30, 2026
 (Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
04/22/26	546996-57217-5000	1166486	VENDOR	INFRAMARK LLC	April 2026- Bench repairs	135.00
						YTD Total 105,893.60
						Annual Budget \$43,500.00
						Amount Remaining / (Budget overage) (\$62,393.60)
						% of Budget 243.4%
Account Name: Holiday Lighting & Decorations						
10/31/25	549940-57217-5000	JE000543	JE		R/C Holiday Lighting & Decorations	4,730.00
12/06/25	549940-57217-5000	371225	VENDOR	ILLUMINATIONS HOLIDAY	Dec 2025- Holiday Decor	4,730.00
						YTD Total 9,460.00
						Annual Budget \$13,000.00
						Amount Remaining / (Budget overage) \$3,540.00
						% of Budget 72.8%
Account Name: WGII Amenities						
10/09/25	564314-57217-5000	103	VENDOR	WATERGRASS CDD II	Oct 2025- FY26 Cost Share	84,700.00
						YTD Total 84,700.00
						Annual Budget \$84,700.00
						Amount Remaining / (Budget overage) \$0.00
						% of Budget 100.0%
						Amenities Department Total: \$272,268.84

TOTAL EXPENDITURES & OTHER FINANCING USES: \$555,297.91

Watergrass Community Development District

Expenditure Report - Series 2019 Debt Service Fund

For the Period(s) from Oct 01, 2025 to Apr 30, 2026

(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
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DEPARTMENT NAME: DEBT SERVICE PAYMENTS

Account Name: Interest Expense

11/03/25	572001-51701-5000	JE000558		Interest Expense		60,562.50
YTD Total						60,562.50
Annual Budget						\$184,525.00
<i>Amount Remaining / (Budget overage)</i>						\$123,962.50
<i>% of Budget</i>						32.8%

Debt Service Payments Department Total:	\$60,562.50
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TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ 60,562.50
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Watergrass I CDD

Field Inspection Report - May 2026

Tuesday, May 12 2026

Prepared For Board Of Supervisors

18 Items Identified

18 Items Incomplete

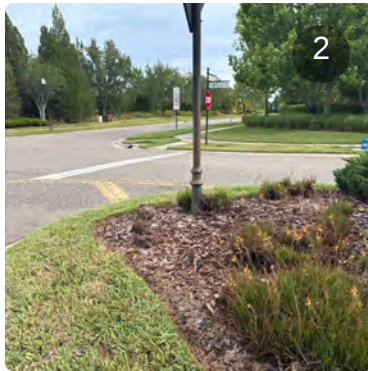
John Fowler

Inframark

Item 1

Assigned To: Juniper

Diagnose and treat a couple declining Bulbines at the Peregrina monument on Summerglade Dr. I would suggest installing five or six new ones to fill in the area.



Item 2

Assigned To: Juniper

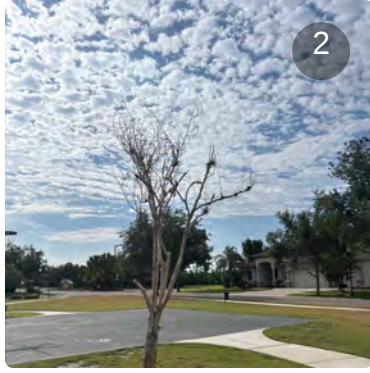
Noting plantings that had a rejuvenation cut back on Summerglade Drive are not showing new growth and might need to be removed and consideration for replacements. This is located on either side of Anglestem Boulevard intersection.



Item 3

Assigned To: Juniper

It appears this Crepe Myrtle is not going to survive at the park on Summerglade Dr. at Hatpin Loop. I need a proposal to remove and then a line item to replace as well as a line item for sod for the board to consider.



Item 4

Assigned To: Aquatics

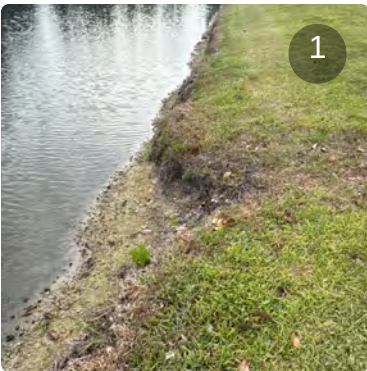
Noting low pond levels during current drought conditions. Treat non-desirable grassy weeds in pond 13.



Item 5

Assigned To: Board Information/Aquatics

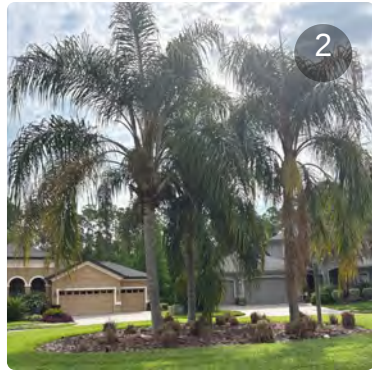
Noting small washout on pond 11 bank. I will continue to monitor to see if it deteriorates during the rainy season.



Item 6

Assigned To: Juniper

Dead fronds and fruiting structures in the Queen palms at the roundabout of Summerglade Drive in the Summerglade subdivision. Has a proposal been provided to clean these up?



Item 7

Assigned To: Juniper

Noting the stump should be removed or flush cut to surrounding grade at the common ground just before exiting Summerglade subdivision.



Item 8

Assigned To: Juniper

Queen palms need aesthetic pruning for roundabout on Summerglade Dr. at Peregrina subdivision.

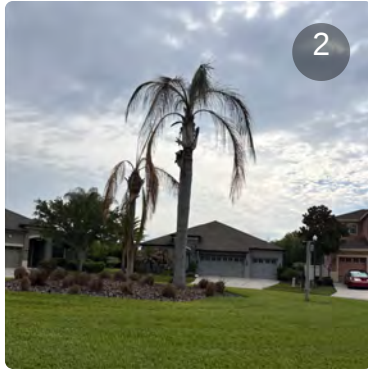


Item 9

Assigned To: Juniper

Have noted the decline of the two Queen palms at roundabout of Redroot Ct. They do not appear they are going to survive. Asking if Juniper had an arborist investigate this? Need to

find if this is a soil issue, and if so, I would not recommend installing palms here in the future.



Item 10

Assigned To: Juniper

Plantings at the bullnose of Silvercreek Way median at Anglestem Blvd. Intersection are dead and need to be removed with a proposal for consideration of replacement.



Item 11

Assigned To: Board Information/Maintenance

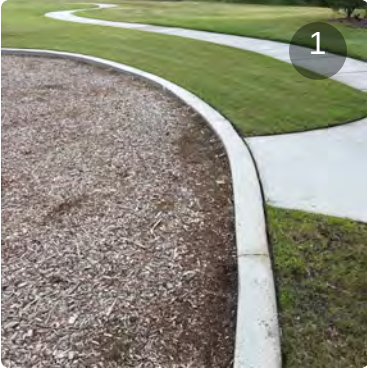
Noting several light poles along Anglestem Blvd. ROWs are discoloring and dirty. Asking if this is CDD responsibility, and if so, would the board like a proposal for consideration to have them painted?



Item 12

Assigned To: Board Information

Asking if playground mulch has been installed at any of the areas throughout the district recently? There are a couple thin areas here and there.



Item 13

Assigned To: Board Information/Juniper

I feel overall Juniper is doing a good good with irrigation throughout the district. We are currently in a drought situation so any lack of coverage would be easy to identify.



Item 14

Assigned To: Juniper

Noting a couple trees with vines growing up them that should be removed on Anglestem Boulevard between Silvercreek Way and Cottage Glen Ln.



Item 15

Assigned To: Juniper

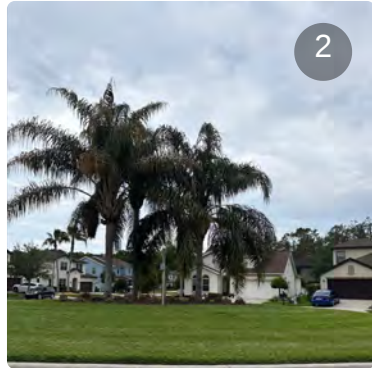
Diagnose and treat a couple declining Juniper at Glenbrook Monument. Remove any dead or diseased material.



Item 16

Assigned To: Juniper

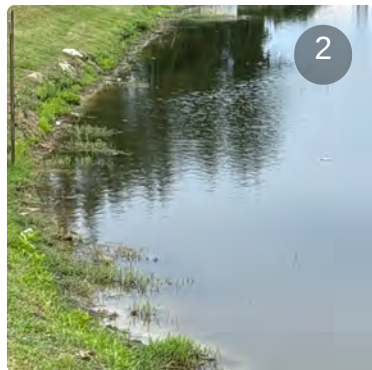
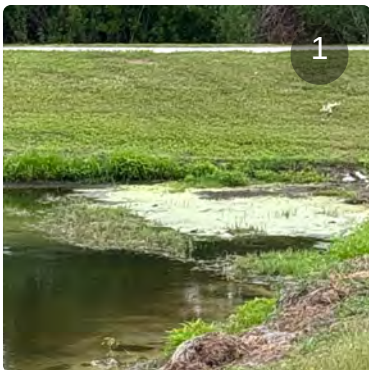
I noted earlier in the report a couple roundabouts that needed Queen palm pruning. This is at Garden Alcove Loop. I did not mention a couple others, but they are all in need.



Item 17

Assigned To: Aquatics

Noting a small algae bloom and grassy weeds along waters edge of pond 4. This pond has improved over the last couple inspections.



Item 18

Assigned To: Aquatics

Noting submersed weeds and algae blooms on the surface of pond 5.



STRALEY ROBIN VERICKER

Attorneys At Law

1510 W. Cleveland Street
Tampa, Florida 33606
Tel: (813) 223-9400

Writer's Direct Dial: (813) 901-4945
Writer's E-mail: jvericker@srvlegal.com
Website: www.srvlegal.com

April 20, 2026

Grau & Associates
1001 Yamato Road
Suite 300
Boca Raton, Florida 33431
Email: bsteets@graucpa.com

**Re: WaterGrass Community Development District I
Fiscal Year 2024/2025 Audit**

Ladies and Gentlemen:

By this communication, we are responding to the letter dated January 28, 2026, received in our office via email on April 20, 2026, requesting that we furnish certain information to you concerning our representation of WaterGrass Community Development District I (the “District”) and pending or threatened litigation involving the District.

While this firm may represent the District on a regular basis, our engagements have been limited to specific matters as to which we may have been consulted. There may exist matters of a legal nature that could have a bearing on the financial position of the District with respect to which we have not been consulted and consequently have no knowledge. The information furnished by this letter is limited to matters which have been given substantive attention by the lawyers in this firm in the form of legal consultation and, where appropriate, legal representation from October 1, 2024, to the effective date of this response. We have, to the extent believed necessary, attempted to determine from the lawyers in this firm who have performed services for the District since the beginning of the period upon which the report is based, whether such services involved substantive attention in the form of legal consultation or representation in litigation. Beyond that, no review has been made of any of the District's transactions or other matters for the purposes of identifying loss contingencies, nor have we made inquiry with other law firms who either are now or who have in the past performed services for the District.

The response of this firm is limited to loss contingencies coming within the meaning of the American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (the “Statement of Policy”) which are considered to be probable (within the meaning of the Commentary accompanying the Statement of Policy) of assertion and which are considered individually or collectively material to the presentation of the District's financial statements and is further limited to the matters set out herein. The firm is not undertaking to respond or comment upon all aspects of the District's business activities and except as noted in this communication, no inference should be drawn on any matters beyond the scope of this response.

The information as supplied in this audit response is solely for the auditor's information in connection with your audit of the financial condition of the District. Without the express written approval of this law firm and the District, it is not to be quoted in whole or in part or otherwise referred to in any financial statements of the District or related documents, nor is it to be filed with any governmental agency or other person.

This response is limited by, and subject to, the Statement of Policy; without limiting the generality of the foregoing, the limitations set forth in the Statement of Policy on the scope and use of this response are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified by the meaning as described in the Statement of Policy and the accompanying commentary.

The District does not intend to waive the attorney-client privilege with respect to any information which the District has furnished to us. Moreover, please be advised that our response to you should not be construed in any way to constitute a waiver of the protection of the attorney work-product privilege with respect to any of our files involving the District.

Subject to the foregoing, we advise you that from October 1, 2024, to the effective date of this response, we have not been engaged to give substantive attention to, or represent the District in connection with, material (defined in the aforesaid letter to us as matters involving amounts exceeding \$5,000 individually or in the aggregate) loss contingencies coming within the scope of clause (a) of paragraph 5 of the Statement of Policy.

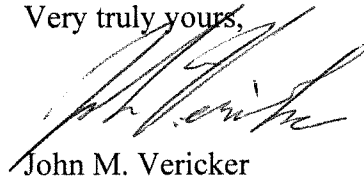
In the letter to us, the District did not specifically identify and specifically request us to comment on any loss contingencies coming within the scope of clause (c) of Paragraph 5 of the Statement of Policy. Therefore, we have not commented on any such loss contingencies. Please be advised that pursuant to clauses (b) and (c) of Paragraph 5 of the Statement of Policy and accompanying Commentary, it would be inappropriate for us to respond to a general inquiry relating to the existence of unasserted possible claims or assessments involving the District. We can only furnish information concerning those upon which the District has specifically requested in writing that we comment, nor can we comment upon the adequacy of the District's listing, if any, of unasserted possible claims or assessments or its assertions concerning the advice, if any, about the need to disclose same.

Consistent with the last sentence of Paragraph 6 of the Statement of Policy and pursuant to the District's request, however, this letter will confirm as correct the District's understanding as set forth in the aforesaid letter to us that whenever, in the course of performing legal services for the District with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the District must disclose or consider disclosure concerning such possible claim or assessment, we as a matter of professional responsibility to the District, will so advise the District of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5.

The information set forth herein is as of the date hereof, except as otherwise noted, and we assume no obligation to advise you of changes which may have been or are brought to our attention thereafter.

The District was indebted to this law firm in the amount of \$309.50 as of September 30, 2025.

Very truly yours,

A handwritten signature in black ink, appearing to read "John M. Vericker", written over a horizontal line.

John M. Vericker
*Board Certified – City, County & Local
Government Law*

JMV/akd

cc: Samantha Zaroni, District Manager (*via email*)
Cari Allen Webster, District Counsel (*via email*)

April 17, 2026

Tabitha Blackwelder
Administrative Assistant
2005 Pan Am Circle Suite 300
Tampa FL 33607

Dear Tabitha Blackwelder:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2026.

Watergrass I Community Development District	826
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As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

RESOLUTION 2023-03**A RESOLUTION ADOPTING PARKING AND TOWING POLICY FOR STREETS, ROADWAYS AND ANY OTHER DISTRICT PROPERTY WITHIN WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, WaterGrass Community Development District I is the owner of various roads, rights-of-ways and parking area within the boundaries of the Community Development District (the “**District Property**”); and

WHEREAS, the Board of Supervisors of the District (the “**Board**”) has the right to adopt reasonable policies regarding the operation of District Property; and

WHEREAS, the Board desires to adopt a policy dealing with parking and towing;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the WaterGrass Community Development District I as follows:

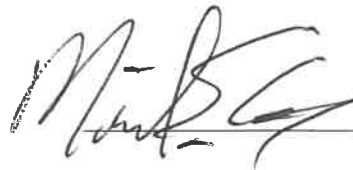
The WaterGrass Community Development District I (the “**District**”) has adopted the following policy (the “**Policy**”) regarding the parking and towing of vehicles or vessels of any kind (as defined by Section 715.07, Florida Statutes) located on the District-owned land (the “**District Property**”). The term District Property shall include all District roadways, common areas and sidewalks located adjacent to the District Property, and the grass strip between sidewalk and any roadway owned by the District and/or located adjacent to the District Property. This Policy is in addition to, and exclusive of, various state laws, county regulations, or homeowners’ association standards governing parking.

1. There shall be no parking of vehicles on District Property except during permitted hours only in accordance with this Policy.
2. No automobiles or vehicles of any kind or nature, motorcycles, recreational vehicles, trailers of any kind, or vessels may be parked overnight (8:30 p.m. – 6:00 a.m., except as permitted by the District) on District Property.
3. No commercial vehicles (which for purposes of this provision are defined as vehicles not designed and used for normal personal/family transportation, vehicles with work racks, tool racks and/or visible equipment, and/or vehicles bearing lettering, graphics, contact information, logos, advertising and/or any other commercial insignia), may be parked on the District Property except during the period of delivery or the provision of services to the District or homeowner.
4. Any vehicle parked on District Property in violation of this Policy shall be towed, at the sole expense of the owner, in accordance with applicable laws and regulations (including Section 715.07, Florida Statutes).

5. Upon discovery of a violation, the towing operator with whom the District enters into a towing authorization agreement shall photograph the evidence of such violation and may then tow the vehicle or vessel from District Property in accordance with said agreement. The towing operator shall provide a report of all tow activity conducted overnight to the District Manager by 9:00 a.m. the following morning.
6. The towing operator may patrol the District Property for violations of this Policy (roam towing).
7. The District grants the Watergrass Property Owners Association, Inc. authority to oversee administration of street parking enforcement, including to tow off the roads, for all roads owned and controlled by the District. This authority includes but is not limited to the ability to hire a vendor, outlining variances in the street parking rules, and to set parameters and guidelines with the vendor as to who and what cars can be towed, and of course when cars can be towed.
8. The District indemnifies and holds the Watergrass Property Owners Association, Inc. and its agents harmless for any claim brought by a third-party regarding parking enforcement or otherwise applicable under this Resolution.
9. **Effective Date.** This Resolution shall become effective upon its adoption.

ADOPTED this 20th day of April 2023.

**WATERGRASS COMMUNITY DEVELOPMENT
DISTRICT I**



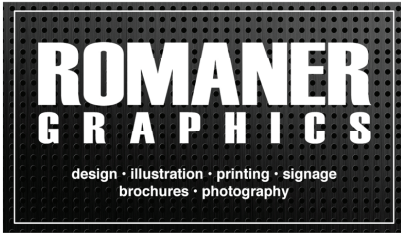
Chairperson
Vice- Chairperson

Attest:



Secretary
Assistant Secretary

20108 Pond Spring Way
Tampa, FL 33647
(813) 991-6069
FAX (813) 907-8205



JOB ESTIMATE

TO: _____

COMPANY NAME: Watergrass

DATE: 4/22/26

QUOTE: Replace missing cultured stone and repair damaged stone areas
on 2 monuments:

TOTAL: (2) monuments @ \$575.00 ea. = \$1,150.00

Thank You: Romaner Graphics

RESOLUTION 2026-04

A RESOLUTION DESIGNATING BAILEY SAUNDERS AS ASSISTANT SECRETARY OF THE WATERGRASS I COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the WaterGrass I Community Development District desire to appoint Bailey Saunders as Assistant Secretary;

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

1. Bailey Saunders is appointed Assistant Secretary;

Adopted this 21th day of May, 2026.

Chairman / Vice Chairman

Secretary / Assistant Secretary

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2026/2027; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the WaterGrass Community Development District I (“**District**”) prior to June 15, 2026, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT:

- 1. Proposed Budget Approved.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. Setting a Public Hearing.** The public hearing on said Proposed Budget is hereby declared and set for Thursday, August 20, 2026, at 6:00 p.m. a the WaterGrass Club located at 32711 Windelstraw Drive, Wesley Chapel, Florida 33545.
- 3. Transmittal of Proposed Budget to Local General Purpose Government.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County at least 60 days prior to the hearing set above.
- 4. Posting of Proposed Budget.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.
- 5. Publication of Notice.** Notice of this public hearing shall be published in the manner prescribed by Florida law.
- 6. Effective Date.** This Resolution shall take effect immediately upon adoption.

Passed and Adopted on May 21, 2026.

Attested By:

**WaterGrass
Community Development District I**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026/2027



WaterGrass
Community Development District

**FISCAL YEAR 2027
PROPOSED BUDGET**

May 13, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT



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WaterGrass

Community Development District

Operating Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/- Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
REVENUES						
Interest - Investments	\$0.00	\$17,765.00	\$0.00	\$17,765.00	0%	\$0.00
Special Assmnts- Tax Collector	\$614,197.00	\$588,618.00	\$25,579.00	\$614,197.00	0%	\$751,376.04
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$30,055.04
Carryforward Fund Balance	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	0%	\$0.00
Other Miscellaneous Revenues	\$0.00	\$2,268.00	\$0.00	\$2,268.00	0%	\$0.00
Interest - Tax Collector	\$0.00	\$784.00	\$0.00	\$784.00	0%	\$0.00
TOTAL REVENUES	\$714,197.00	\$609,435.00	\$125,579.00	\$735,014.00	3%	\$721,321.00
EXPENDITURES						
<i>Financial and Administrative</i>						
Supervisor Fees	\$12,000.00	\$4,200.00	\$7,800.00	\$12,000.00	0%	\$12,000.00
District Management	\$30,766.00	\$15,383.00	\$15,383.00	\$30,766.00	0%	\$31,997.00
Field Management	\$6,180.00	\$3,090.00	\$3,090.00	\$6,180.00	0%	\$6,427.00
Website Admin Services	\$1,200.00	\$23.00	\$1,177.00	\$1,200.00	0%	\$1,200.00
District Engineer	\$12,000.00	\$9,600.00	\$2,400.00	\$12,000.00	0%	\$14,000.00
District Counsel	\$7,000.00	\$828.00	\$6,172.00	\$7,000.00	0%	\$7,000.00
Trustee Fees	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	0%	\$11,000.00
Auditing Services	\$7,000.00	\$4,000.00	\$3,000.00	\$7,000.00	0%	\$7,000.00
Postage, Phone, Faxes, Copies	\$300.00	\$16.00	\$284.00	\$300.00	0%	\$300.00
Legal Advertising	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0%	\$1,000.00
Bank Fees	\$400.00	\$575.00	\$0.00	\$575.00	44%	\$600.00
Dues, Licenses & Fees	\$400.00	\$175.00	\$225.00	\$400.00	0%	\$400.00
Website ADA Compliance	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	0%	\$1,500.00
ProfServ-Arbitrage Rebate	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	0%	\$3,000.00
Tax Collector/Property Appraiser Fees	\$700.00	\$581.00	\$119.00	\$700.00	0%	\$750.00
Payroll Services	\$0.00	\$18.00	\$0.00	\$18.00	0%	\$1,300.00
Total Financial and Administrative	\$94,446.00	\$38,489.00	\$56,150.00	\$94,639.00	0%	\$99,474.00
<i>Insurance</i>						
Public Officials Insurance	\$3,736.00	\$3,736.00	\$0.00	\$3,736.00	0%	\$3,872.00
Property & Casualty Insurance	\$18,391.00	\$16,488.00	\$1,903.00	\$18,391.00	0%	\$16,582.00
General Liability	\$4,349.00	\$5,149.00	\$0.00	\$5,149.00	18%	\$4,508.00
Insurance - Crime	\$500.00	\$500.00	\$0.00	\$500.00	0%	\$500.00
Total Insurance	\$26,976.00	\$25,873.00	\$1,903.00	\$27,776.00	3%	\$25,462.00
<i>Utility Services</i>						
Electric Utility Services	\$14,000.00	\$8,260.00	\$5,740.00	\$14,000.00	0%	\$14,000.00
Street Lights	\$33,000.00	\$15,068.00	\$17,932.00	\$33,000.00	0%	\$33,000.00

WaterGrass
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/- Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
Reclaimed Irrigation	\$10,000.00	\$1,928.00	\$8,072.00	\$10,000.00	0%	\$11,000.00
Total Utility Services	\$57,000.00	\$25,256.00	\$31,744.00	\$57,000.00	0%	\$58,000.00
Amenity						
WGII Amenities	\$84,700.00	\$84,700.00	\$0.00	\$84,700.00	0%	\$93,170.00
Playground	\$43,500.00	\$105,759.00	\$0.00	\$105,759.00	143%	\$10,000.00
Entrance Monuments, Gates, Walls R&M	\$25,000.00	\$996.00	\$24,004.00	\$25,000.00	0%	\$25,000.00
Sidewalk, Pavement, Signage R&M	\$62,500.00	\$71,219.00	\$0.00	\$71,219.00	14%	\$100,000.00
Holiday Decorations	\$13,000.00	\$9,460.00	\$3,540.00	\$13,000.00	0%	\$13,000.00
Total Amenity	\$228,700.00	\$272,134.00	\$27,544.00	\$299,678.00	31%	\$241,170.00
Landscape and Pond Maintenance						
Aquatic - Contract	\$13,230.00	\$7,350.00	\$5,880.00	\$13,230.00	0%	\$13,891.00
Contracts-Fire Ant Treatment	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	0%	\$1,000.00
Stormwater System	\$1,680.00	\$0.00	\$1,680.00	\$1,680.00	0%	\$1,680.00
Irrigation Maintenance	\$25,000.00	\$9,334.00	\$15,666.00	\$25,000.00	0%	\$6,000.00
Landscape Maintenance - Contract	\$179,165.00	\$93,956.00	\$85,209.00	\$179,165.00	0%	\$183,644.00
Landscaping - R&M	\$39,000.00	\$39,435.00	\$0.00	\$39,435.00	1%	\$43,000.00
Landscaping - Replacement	\$15,000.00	\$7,590.00	\$7,410.00	\$15,000.00	0%	\$15,000.00
Landscape-Storm Cleanup	\$13,000.00	\$1,350.00	\$11,650.00	\$13,000.00	0%	\$13,000.00
Capital Reserve	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	0%	\$20,000.00
Total Landscape and Pond Maintenance	\$307,075.00	\$159,015.00	\$148,495.00	\$307,510.00	0%	\$297,215.00
TOTAL EXPENDITURES	\$714,197.00	\$520,767.00	\$265,836.00	\$786,603.00	10%	\$721,321.00
Excess (deficiency) of revenues						
Over (under) expenditures	\$0.00	\$88,668.00	-\$140,257.00	-\$51,589.00	0%	\$0.00
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Net change in fund balance		\$88,668.00	-\$140,257.00	-\$51,589.00	0%	\$0.00
FUND BALANCE, BEGINNING	\$952,642.00	\$952,642.00	\$0.00	\$952,642.00	0%	\$901,053.00
FUND BALANCE, ENDING	\$952,642.00	\$1,041,310.00	-\$140,257.00	\$901,053.00	-5%	\$901,053.00

Exhibit "A"
Allocation of Fund Balances

DTE

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026	\$901,053.00
Net Change in fund balance - 09/30/27	\$0.00
Reserves - Fiscal Year 2027	\$20,000.00
Estimated Funds Available - 09/30/27	\$921,053.00

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
First Quarter Operating Reserve	\$180,330.25 ⁽¹⁾
Less: Designated Reserves for Capital Projects	\$20,000.00
Total Allocation of Available Funds	\$200,330.25
Total Unassigned (undesignated) Cash	\$720,722.75

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Special Assessments - Tax Collector

The District will levy a non-ad valorem assessment on all the assessable property within the District to pay for the operating expenditures during the fiscal year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

District Management

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Field Management

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

District Engineer

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

Trustee Fees

The District pays US Bank an annual fee for trustee services on Series 2019. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Budget Narrative
 Fiscal Year 2027

EXPENDITURES

Financial and Administrative (continued)

Postage, Phone, Faxes, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Bank Fees

This represents the cost of bank charges and other related expenses incurred during the year.

Dues, Licenses and Fees

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Website ADA Compliance

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

ProfServ-Arbitrage Rebate

The District will contract with an independent certified public accountant annually to calculate the District's Arbitrage Rebate Liability on the series Special Assessment Bonds. The budgeted amount is based on standard fees charged for this service.

Tax Collector / Property Appraiser Fees

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for the necessary administrative costs incurred to provide this service.

Payroll Services

Fees paid on behalf of payroll services performed.

Insurance

Public Officials Insurance

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Property & Casualty Insurance

The District will incur fees to insure items owned by the district for its property needs.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Insurance-Crime

The District's Crime insurance protects the District's from financial losses due to theft, forgery, fraud and cyber deception.

Budget Narrative
Fiscal Year 2027

EXPENDITURES

Utility Services

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Streetlights

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

Reclaimed Irrigation

The beneficial reuse of highly treated, disinfected wastewater for non-potable purposes like landscape watering, and agricultural irrigation.

Amenity

WGII Amenities

The costs related to the use of the District's amenities within the CDD.

Playground

The costs related to the use of the District's playground within the CDD.

Entrance Monuments, Gates, Walls R&M

Cost of repairs and regular maintenance for entryways, walls, and gates.

Sidewalk, Pavement, Signage R&M

Cost of repairs and regular maintenance to sidewalks, pavements, and signs.
Cost of acquisition and upkeep of playground equipment for CDD parks.

Holiday Decorations

Cost of decorations for major holidays (i.e., Christmas)

Landscape and Pond Maintenance

Aquatics-Contract

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

Contracts-Fire Ant Treatment

Expenses related to the treatment of Fire Ants within the District.

Stormwater System

Cost of repairs and regular maintenance to the CDD's stormwater and drainage infrastructure.

Irrigation Maintenance

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Landscape Maintenance-Contract

To provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Budget Narrative
Fiscal Year 2027

EXPENDITURES

Landscape and Pond Maintenance (continued)

Landscaping-R&M

The District's cost of repairs and regular maintenance to landscaping equipment.

Landscaping Replacement

The District's cost of replacing dead or damaged plants throughout the district.

Landscape-Storm Cleanup

The District's cost related to storm cleanup.

Capital Reserve

The restricted portion of the District's funds set aside to fund long-term projects or to cover major or unexpected expenses.



WaterGrass

Community Development District

Debt Service Budget

FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Series 2019 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
REVENUES						
Interest - Investments	\$0.00	\$4,470.00	\$0.00	\$4,470.00	0%	\$0.00
Special Assmnts- Tax Collector	\$414,525.00	\$356,698.00	\$57,827.00	\$414,525.00	0%	\$384,179.96
Special Assmnts- Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0%	-\$15,367.20
TOTAL REVENUES	\$414,525.00	\$361,168.00	\$57,827.00	\$418,995.00	1%	\$368,812.76
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessment Collection Cost	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$7,683.60
Total Administrative	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$7,683.60
<i>Debt Service</i>						
Principal Debt Retirement	\$230,000.00	\$0.00	\$230,000.00	\$230,000.00	0%	\$260,000.00
Interest Expense	\$184,525.00	\$60,563.00	\$123,962.00	\$184,525.00	0%	\$115,125.00
Total Debt Service	\$414,525.00	\$60,563.00	\$353,962.00	\$414,525.00	0%	\$375,125.00
TOTAL EXPENDITURES	\$414,525.00	\$60,563.00	\$353,962.00	\$414,525.00		\$382,808.60
Excess (deficiency) of revenues						
Over (under) expenditures	\$0.00	\$300,605.00	-\$296,135.00	\$4,470.00	0%	-\$13,995.84
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	0%	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Net change in fund balance		\$300,605.00	-\$296,135.00	\$4,470.00	0%	-\$13,995.84
FUND BALANCE, BEGINNING	\$150,343.00	\$150,343.00	\$0.00	\$150,343.00	0%	\$154,813.00
FUND BALANCE, ENDING	\$150,343.00	\$450,948.00	-\$296,135.00	\$154,813.00	3%	\$140,817.16
PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT						
	11/1/2024	11/1/2025	11/1/2026			11/1/2027
Series 2019 Bonds	\$3,560,000.00	\$3,320,000.00	\$3,070,000.00			\$2,810,000.00

WaterGrass

Community Development District

*Debt Service Fund***Special Assessment Refunding Note, Series 2019**

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Annual Debt Service
5/1/2019	\$4,630,000.00	\$0.00	0.000%	\$20,738.54	
11/1/2019	\$4,630,000.00			\$86,812.50	\$107,551.04
5/1/2020	\$4,630,000.00	\$200,000.00	5.500%	\$86,812.50	
11/1/2020	\$4,430,000.00			\$83,062.50	\$369,875.00
5/1/2021	\$4,430,000.00	\$205,000.00	5.500%	\$83,062.50	
11/1/2021	\$4,225,000.00			\$79,218.75	\$367,281.25
5/1/2022	\$4,225,000.00	\$215,000.00	5.500%	\$79,218.75	
11/1/2022	\$4,010,000.00			\$75,187.50	\$369,406.25
5/1/2023	\$4,010,000.00	\$220,000.00	5.500%	\$75,187.50	
11/1/2023	\$3,790,000.00			\$71,062.50	\$366,250.00
5/1/2024	\$3,790,000.00	\$230,000.00	5.500%	\$71,062.50	
11/1/2024	\$3,560,000.00			\$66,750.00	\$367,812.50
5/1/2025	\$3,560,000.00	\$240,000.00	5.500%	\$66,750.00	
11/1/2025	\$3,320,000.00			\$62,250.00	\$369,000.00
5/1/2026	\$3,320,000.00	\$250,000.00	5.500%	\$62,250.00	
11/1/2026	\$3,070,000.00			\$57,562.50	\$369,812.50
5/1/2027	\$3,070,000.00	\$260,000.00	5.500%	\$57,562.50	
11/1/2027	\$2,810,000.00			\$52,687.50	\$370,250.00
5/1/2028	\$2,810,000.00	\$265,000.00	5.500%	\$52,687.50	
11/1/2028	\$2,545,000.00			\$47,718.75	\$365,406.25
5/1/2029	\$2,545,000.00	\$280,000.00	5.500%	\$47,718.75	
11/1/2029	\$2,265,000.00			\$42,468.75	\$370,187.50
5/1/2030	\$2,265,000.00	\$290,000.00	5.500%	\$42,468.75	
11/1/2030	\$1,975,000.00			\$37,031.25	\$369,500.00
5/1/2031	\$1,975,000.00	\$300,000.00	5.500%	\$37,031.25	
11/1/2031	\$1,675,000.00			\$31,406.25	\$368,437.50
5/1/2032	\$1,675,000.00	\$310,000.00	5.500%	\$31,406.25	
11/1/2032	\$1,365,000.00			\$25,593.75	\$367,000.00
5/1/2033	\$1,365,000.00	\$320,000.00	5.500%	\$25,593.75	
11/1/2033	\$1,045,000.00			\$19,593.75	\$365,187.50
5/1/2034	\$1,045,000.00	\$335,000.00	5.500%	\$19,593.75	
11/1/2034	\$710,000.00			\$13,312.50	\$367,906.25
5/1/2035	\$710,000.00	\$350,000.00	5.500%	\$13,312.50	
11/1/2035	\$360,000.00			\$6,750.00	\$370,062.50
5/1/2036	\$360,000.00	\$360,000.00	5.500%	\$6,750.00	\$366,750.00
		\$4,630,000.00		\$1,737,676.04	\$6,367,676.04

Budget Narrative
Fiscal Year 2027**REVENUES****Special Assessments-Tax Collector**

The District will levy a non-ad valorem assessment on all the assessable property within the District to pay for the operating expenditures during the fiscal year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**Miscellaneous-Assessment Collection Costs**

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida statutes administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Principal Debt Retirement

The District pays regular principal payments annually to pay down/retire the debt.

Interest Expense

The District pays regular interest payments to the trustee for the administration of the bond.



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Community Development District

Supporting Budget Schedule

FY 2027



Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026

ASSESSMENT ALLOCATION

Assessment Area One- Series 2019

Product	O&M Units	DS Units	O&M Assessment			Debt Service Series 2019			Total Assessments per Unit		
			FY 2027	FY 2026	Dollar Change	FY 2027	FY 2026	FY 2027	FY 2026	Dollar Change	
Single Family 40'	87	87	\$1,164.17	\$1,012.37	\$151.80	\$609.45	\$609.45	\$0.00	\$1,773.62	\$1,621.82	\$151.80
Single Family 55'	87	87	\$1,600.86	\$1,392.12	\$208.74	\$837.99	\$837.99	\$0.00	\$2,438.85	\$2,230.11	\$208.74
Single Family 60'	60	60	\$1,746.40	\$1,518.68	\$227.72	\$914.17	\$914.17	\$0.00	\$2,660.57	\$2,432.85	\$227.72
Single Family 65'	75	75	\$1,891.91	\$1,645.21	\$246.69	\$990.35	\$990.35	\$0.00	\$2,882.26	\$2,635.56	\$246.69
Single Family 75'	121	113	\$2,182.99	\$1,898.34	\$284.65	\$1,142.71	\$1,142.71	\$0.00	\$3,325.70	\$3,041.05	\$284.65
	430	422									