INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

WaterGrass I Community Development District

June 18, 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, Supervisor

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, June 18, 2026 – 6:00pm

The Regular Meeting of the **WaterGrass I Community Development District** will be held on **June 18, 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 May 21, 2026 ..... Page 3
   - **B.** Accounting Snapshot ..... Page 7
   - **C.** Acceptance of May 2026 Financial Statements ..... Page 8
   - **D.** Acceptance of May 2026 Check Register ..... Page 17
   - **E.** Acceptance of May 2026 Expenditure Report ..... Page 21
   - **F.** Acceptance of FY 2025 Final Audit Report ..... Page 33
5. **Staff Reports**
   - **A.** Aquatics Report ..... Page 64
   - **B.** Field Inspection Report ..... Page 71
   - **C.** Landscaping
     - **i.** May 2026 OLM Report ..... Page 78
     - **ii.** May 2026 OLM Grade Sheet ..... Page 80
   - **D.** District Engineer
   - **E.** District Counsel
   - **F.** District Manager
6. **Business Items**
   - **A.** Ratification of Backflow Preventer Replacement Proposal ..... Page 81
   - **B.** Consideration of Resolution 2026-05; Adopting Parking and Towing Policy ..... Page 83
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, July 16, 2026, at 6:00 p.m.

MINUTES OF MEETING
WATERGRASS I
COMMUNITY DEVELOPMENT DISTRICT

The Watergrass I Community Development District regular meeting of the Board of Supervisors was held on Thursday, May 21, 2026, and called to order at 6:02 p.m. at the Watergrass Clubhouse, 32711 Windelstraw Drive Wesley Chapel, Florida 33545.

Present and constituting a quorum were:

Michael Leavor	Board Supervisor, Chair
Catherine Billington	Board Supervisor, Vice Chair
Matthew Balogh	Board Supervisor, Assistant Secretary
Thaddeus Murrell	Board Supervisor, Assistant Secretary
Bailey Saunders	Board Supervisor, Assistant Secretary

Also present, either in person or via Zoom Video Communications, were:

Samantha Zanoni	District Manager, Inframark
John Fowler	Field Manager, Inframark
Residents and Members of the Public.	

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

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

Ms. Zanoni called the meeting to order at 6:02 p.m. and conducted roll call. A quorum was established.

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

> On MOTION by Mr. Leavor, seconded by Mr. Balogh, with all in favor, the motion to approve the meeting agenda carried. 5-0

THIRD ORDER OF BUSINESS **Public Comments**

There being no public comments, the Board proceeded to the next order of business.

FOURTH ORDER OF BUSINESS **Consent Agenda**

A. Consideration of Regular Meeting Minutes from April 16, 2026

B. Acceptance of April 2026 Financial Statements

C. Acceptance of April 2026 Check Registration

D. Acceptance of April 2026 O&M Expenditures

> On MOTION by Mr. Balogh, seconded by Ms. Billington, with all in favor, the motion to approve the consent agenda containing the April 16, 2026, meeting minutes, April 2026 Financial Statements, April 2026 Check Register, and April 2026 O&M Expenditures carried. 5-0

FIFTH ORDER OF BUSINESS **Staff Reports**

A. Aquatics Report

Ms. Zanoni reviewed the aquatics report with the Board and presented the Board with a proposal to remove the dead vegetation in Pond 7. The Board agreed not to move forward with the proposal due to budget constraints as well as wanting to wait and see if rain will help.

B. Field Inspection Report

Mr. Fowler reviewed the field inspection report with the Board and addressed items #3 and #9 as being a priority. Mr. Fowler is requesting Juniper to see if there is a soil issue where the two dead palms are located.

C. Landscaping

Juniper representatives were not present.

i. Review of May 2026 OLM Report

ii. Review of May 2026 OLM Grade Sheet

Ms. Zanoni reviewed the OLM Report and Grade Sheet with the Board. There were no further discussions.

D. District Engineer

The District Engineer was not present and provided no report or updates to the Board.

E. District Counsel

The District Counsel was not present.

i. 2025 Audit Response Letter

Ms. Zanoni reviewed the 2025 Audit Response Letter with the Board. There were no further

discussions.

F. District Manager

i. Registered Voters Count (826)

Ms. Zanoni advised the number of registered voters in the District as of April 15, 2026, was 826.

ii. Review of Resolution 2023-03; Parking and Towing

Ms. Zanoni and the Board discussed the parking and towing resolution and the following changes to be made:

- No parking on the grass — immediate towing
- No parking at the parks — immediate towing
- No parking at the ponds — immediate towing
- No parking in front of fire hydrants — immediate towing
- Change towing times from 8:30 p.m.–6:00 a.m. to 1:00 a.m.–5:00 a.m.

Ms. Zanoni reminded the Board of the next meeting scheduled for June 18, 2026, and provided the Board with an update on an irrigation leak.

SIXTH ORDER OF BUSINESS Business Items

A. Consideration of Romaner Graphics Monument Proposal

> On MOTION by Mr. Balogh, seconded by Ms. Billington, with all in favor, the motion to approve the Romaner Graphics Monument Proposal in the amount of $1,150.00 carried. 5-0

B. Consideration of Resolution 2026-04; Designation of Officer

> On MOTION by Mr. Balogh, seconded by Mr. Leavor, with all in favor, the motion to adopt Resolution 2026-04; Designation of Officer carried. 5-0

C. Consideration of Resolution 2026-03; Approving FY2026-2027 Proposed Budget and Setting Public Hearing

> On MOTION by Mr. Leavor, seconded by Mr. Murrell, with all in favor, the motion to adopt Resolution 2026-03; Approving FY2026-2027 Proposed Budget and Setting Public Hearing carried. 5-0

i. Exhibit A – Proposed FY2026-2027 Budget

Ms. Zanoni reviewed the FY 2026-2027 budget with the Board. The Board agreed no more changes will be made at this time.

SEVENTH ORDER OF BUSINESS **Board of Supervisors' Requests and Comments**

There being no Supervisor requests or comments, the Board proceeded to the next order of business.

EIGHTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Billington, seconded by Mr. Balogh, with all in favor, the meeting was adjourned at 6:44 p.m.

_____ _____

Secretary / Assistant Secretary Chairman / Vice Chairman

WATERGRASS
COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot
May 31, 2026

- **Current Cash Balances:**
  - Valley Bank Operating: $122,898
  - Valley Bank MMA: $861,305
- **Assessment collections:**
  - We received a tax distribution of $6,283 on 5/12/26.
  - We are 99% collected on the tax roll with a total outstanding of $10,420 and the GF total revenue is 104% of adopted budget.
- **Audit – FY 2025:**
  - The audit is still pending with Berger.
- **Expenses:**
  - Current expenses make up 82% of the annual budget through the end of May 2026
  - Total expenses for the first 8 months are approximately $585,693. This puts your average monthly burn rate of approximately $73,212 per month.

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Watergrass Community Development District

Financial Report

May 31, 2026

CLEAR PARTNERSHIPS

Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds ..... Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund ..... Page 2 - 3

Debt Service Funds ..... Page 4

SUPPORTING SCHEDULES

Valley Bank Monthly Reconciliation ..... Page 5

Watergrass
Community Development District

Financial Statements

(Unaudited)

May 31, 2026

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of May 31, 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	$ 144,820	$ -	$ -	$ -	$ 144,820
Cash In Bank	861,305	-	-	-	861,305
Due From Other Funds	-	2,326	-	-	2,326
Investments:					
Prepayment Account	-	2,849	-	-	2,849
Reserve Fund	-	74,496	-	-	74,496
Revenue Fund	-	76,433	-	-	76,433
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	-	-	-	1,306,571	1,306,571
TOTAL ASSETS	**$ 1,008,734**	**$ 156,104**	**$ 16,599,594**	**$ 2,980,000**	**$ 20,744,432**
LIABILITIES					
Accounts Payable	$ 1,326	$ -	$ -	$ -	$ 1,326
Bonds Payable	-	-	-	2,980,000	2,980,000
Due To Other Funds	2,326	-	-	-	2,326
TOTAL LIABILITIES	**3,652**	**-**	**-**	**2,980,000**	**2,983,652**
FUND BALANCES					
Restricted for:					
Debt Service	-	156,104	-	-	156,104
Unassigned:	1,005,082	-	16,599,594	-	17,604,676
TOTAL FUND BALANCES	**1,005,082**	**156,104**	**16,599,594**	**-**	**17,760,780**
TOTAL LIABILITIES & FUND BALANCES	**$ 1,008,734**	**$ 156,104**	**$ 16,599,594**	**$ 2,980,000**	**$ 20,744,432**

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending May 31, 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	$ -	$ 24,637	$ 24,637	0.00%
Interest - Tax Collector	-	784	784	0.00%
Special Assmnts- Tax Collector	614,197	610,444	(3,753)	99.39%
Other Miscellaneous Revenues	-	2,268	2,268	0.00%
TOTAL REVENUES	**614,197**	**638,133**	**23,936**	**103.90%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	6,000	6,000	50.00%
ProfServ-Arbitrage Rebate	3,000	-	3,000	0.00%
ProfServ-Trustee Fees	11,000	4,000	7,000	36.36%
Field Management	6,180	4,120	2,060	66.67%
District Counsel	7,000	1,847	5,153	26.39%
District Engineer	12,000	15,006	(3,006)	125.05%
District Manager	30,766	20,511	10,255	66.67%
Auditing Services	7,000	3,500	3,500	50.00%
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	-	53	(53)	0.00%
Website Administration	1,200	23	1,177	1.92%
Dues, Licenses, Subscriptions	400	177	223	44.25%
Total Administration	121,422	82,282	39,140	67.77%
Electric Utility Services				
Utility - Electric	14,000	7,378	6,622	52.70%
Utility - StreetLights	33,000	24,123	8,877	73.10%
Utility - Reclaimed Irrigation	10,000	5,248	4,752	52.48%
Total Electric Utility Services	57,000	36,749	20,251	64.47%
Other Physical Environment				
Contracts-Aquatic Control	13,230	8,400	4,830	63.49%
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 May 31, 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	40,935	(1,935)	104.96%
Landscape Maintenance	179,165	123,816	55,349	69.11%
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	10,874	14,126	43.50%
Capital Reserve	20,000	-	20,000	0.00%
Total Other Physical Environment	307,075	192,965	114,110	62.84%
Amenities				
Sidewalk, Pavement, Signage R&M	62,500	72,647	(10,147)	116.24%
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	273,697	(44,997)	119.68%
TOTAL EXPENDITURES	**714,197**	**585,693**	**128,504**	**82.01%**
Excess (deficiency) of revenues Over (under) expenditures	(100,000)	52,440	152,440	-52.44%
OTHER FINANCING SOURCES (USES)				
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	$ (100,000)	$ 52,440	$ 352,440	-52.44%
FUND BALANCE, BEGINNING (OCT 1, 2025)		**952,642**		
FUND BALANCE, ENDING		**$ 1,005,082**		

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending May 31, 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	$ -	$ 7,143	$ 7,143	0.00%
Special Assmnts- Tax Collector	414,525	369,743	(44,782)	89.20%
TOTAL REVENUES	**414,525**	**376,886**	**(37,639)**	**90.92%**
EXPENDITURES				
Debt Service				
Principal Debt Retirement	230,000	250,000	(20,000)	108.70%
Interest Expense	184,525	121,125	63,400	65.64%
Total Debt Service	414,525	371,125	43,400	89.53%
TOTAL EXPENDITURES	**414,525**	**371,125**	**43,400**	**89.53%**
Excess (deficiency) of revenues Over (under) expenditures	-	5,761	5,761	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		**150,343**		
FUND BALANCE, ENDING		**$ 156,104**		

Watergrass
Community Development District

Supporting Schedules

May 31, 2026

Bank Account Statement

Watergrass CDD

Bank Account No.	9805		
Statement No.	05-26	**Statement Date**	05/31/2026

G/L Account No. 101003 Balance	144,819.91	**Statement Balance**	146,260.39
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	146,260.39
Subtotal	144,819.91	**Outstanding Checks**	-1,440.48
Negative Adjustments	0.00	**Ending Balance**	144,819.91
Ending G/L Balance	144,819.91		

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
05/29/2026	Payment	DD136	WITHLACOOCHEE RIVER ACH	Payment of Invoice 002589			-40.48
Total Outstanding Checks							-1,440.48
Outstanding Deposits							
Total Outstanding Deposits							

WATERGRASS
Community Development District

Payment Register by Bank Account
For the Period from 05/01/26 to 05/31/26
(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 #100069							
05/06/26	Vendor	INFRAMARK LLC	178469	May 2026- Management fees	Field Management	001-531122-51301	$515.00
05/06/26	Vendor	INFRAMARK LLC	178469	May 2026- Management fees	District Management	001-531150-51301	$2,563.83
						ACH Total	*$3,078.83*
ACH #100070							
05/06/26	Vendor	JUNIPER LANDSCAPING OF FLORIDA, LLC	394409	May 2026- Landscape Contract	May 2026- Landscape Contract	001-546300-53908	$14,930.42
						ACH Total	*$14,930.42*
ACH #100071							
05/12/26	Vendor	GRAU & ASSOCIATES	29471	FY25 Audit fee	May 2026- Auditing Services	001-532002-51301	$3,500.00
						ACH Total	*$3,500.00*
ACH #100072							
05/12/26	Vendor	JUNIPER LANDSCAPING OF FLORIDA, LLC	395528	April 2026- Irrigation repairs	Irrigation Maintenance	001-546930-53908	$90.00
						ACH Total	*$90.00*
ACH #100073							
05/15/26	Vendor	AQUATIC WEED CONTROL INC	1139960	May'26- Aquatics	Contracts-Aquatic Control	001-534067-53908	$1,050.00
						ACH Total	*$1,050.00*
ACH #100074							
05/15/26	Vendor	INFRAMARK LLC	1166877	May 2026- Sidewalk Replacement	Sidewalk, Pavement, Signage R&M	001-546084-57217	$1,428.20
						ACH Total	*$1,428.20*
ACH #100075							
05/20/26	Vendor	BGE, INC	44472	April 2026- District Engineer	District Engineer	001-531147-51301	$442.50
						ACH Total	*$442.50*
ACH #100076							
05/20/26	Vendor	STRALEY ROBIN VERICKER	28408	April 2026- District Counsel	District Counsel	001-531146-51301	$661.00
						ACH Total	*$661.00*
ACH #300167							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377416-ACH	SVC PRD 03/11-04/10/2026	SVC PRD 03/20-04/20/2026	001-543083-53100	$25.25
						ACH Total	*$25.25*
ACH #300168							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24380875-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$11.11
						ACH Total	*$11.11*

WATERGRASS
Community Development District

Payment Register by Bank Account
For the Period from 05/01/26 to 05/31/26
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #300169							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24380877-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$11.11
						ACH Total	*$11.11*
ACH #300170							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24380871-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$8.08
						ACH Total	*$8.08*
ACH #300171							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24380869-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$12.12
						ACH Total	*$12.12*
ACH #300172							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377418-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$31.31
						ACH Total	*$31.31*
ACH #300173							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377417-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$94.94
						ACH Total	*$94.94*
ACH #300174							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377415-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$52.52
						ACH Total	*$52.52*
ACH #300175							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377414-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$160.59
						ACH Total	*$160.59*
ACH #300176							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377413-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$15.15
						ACH Total	*$15.15*
ACH #300177							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377411-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$117.16
						ACH Total	*$117.16*
ACH #300178							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24377410-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$86.86
						ACH Total	*$86.86*
ACH #300179							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24380876-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$7.07
						ACH Total	*$7.07*

WATERGRASS
Community Development District

Payment Register by Bank Account
For the Period from 05/01/26 to 05/31/26
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #300180							
05/11/26	Vendor	PASCO COUNTY UTILITIES	24380872-ACH	SVC PRD 03/11-04/10/2026	Utility - Reclaimed Irrigation	001-543083-53100	$17.17
						ACH Total	*$17.17*
ACH #300181							
05/08/26	Vendor	ADP, Inc	050126-1870-ACH	April 2026- ADP	Supervisor Fees	001-511100-51301	$17.80
						ACH Total	*$17.80*
ACH #300182							
05/20/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9255-ACH-1	SVC PRD 04/06-05/05/2026	Utility - Electric	001-543041-53100	$40.48
						ACH Total	*$40.48*
ACH #300183							
05/20/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9256-ACH	SVC PRD 04/06-05/05/2026	Utility - Electric	001-543041-53100	$40.48
						ACH Total	*$40.48*
ACH #300184							
05/20/26	Vendor	WITHLACOOCHEE RIVER ACH	050820-9257-ACH	SVC PRD 04/06-05/05/2026	Utility - Electric	001-543041-53100	$40.48
						ACH Total	*$40.48*
ACH #DD136							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9255-ACH	SVC PRD 04/06-05/05/2026	Utility - Electric	001-543041-53100	$40.48
						ACH Total	*$40.48*
ACH #DD137							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9241-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$40.48
						ACH Total	*$40.48*
ACH #DD138							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9239-ACH	May 2026- Public Lighting	Utility - Electric	001-543041-53100	$3,022.50
						ACH Total	*$3,022.50*
ACH #DD139							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9242-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$40.59
						ACH Total	*$40.59*
ACH #DD140							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9243-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$131.51
						ACH Total	*$131.51*
ACH #DD141							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9244-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$60.02
						ACH Total	*$60.02*

WATERGRASS
Community Development District

Payment Register by Bank Account
For the Period from 05/01/26 to 05/31/26
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD142							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9246-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$56.70
						ACH Total	*$56.70*
ACH #DD143							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9247-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$58.30
						ACH Total	*$58.30*
ACH #DD144							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9248-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$57.56
						ACH Total	*$57.56*
ACH #DD145							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9250-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$248.40
						ACH Total	*$248.40*
ACH #DD146							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9251-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$58.63
						ACH Total	*$58.63*
ACH #DD147							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9252-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$42.84
						ACH Total	*$42.84*
ACH #DD148							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9253-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$56.48
						ACH Total	*$56.48*
ACH #DD149							
05/29/26	Vendor	WITHLACOOCHEE RIVER ACH	050826-9258-ACH	Electric 04/06-05/05/2026	Utility - Electric	001-543041-53100	$40.59
						ACH Total	*$40.59*
						Account Total	**$29,925.71**

Total Amount Paid	**$29,925.71**

Fund Filter	001..999
GL Account	500000..599999
Org Unit	50000..59999
Begin Date	10/1/2025
End Date	5/31/2026
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 May 31, 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
05/07/26	511100-51301-5000	050126-1870-ACH	VENDOR	ADP, Inc	April 2026- ADP	17.80
05/07/26	511100-51301-5000	JE000649	JE		R/C ADP Fees fr 511100 to 549405	(17.80)
05/27/26	511100-51301-5000	BOARD P/R	JE		BOARD PAYROLL	1,200.00
					YTD Total	6,000.00
					Annual Budget	$12,000.00
					Amount Remaining / (Budget overage)	*$6,000.00*
					% of Budget	*50.0%*
Account Name: ProfServ-District Rep						
05/31/26	531050-51301-5000	JE000651	JE		R/C Trustee Fees fr 532002 to 531045	4,000.00
					YTD Total	4,000.00
					Annual Budget	$0.00
					Amount Remaining / (Budget overage)	*($4,000.00)*
					% of Budget	*n/a*
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
05/01/26	531122-51301-5000	178469	VENDOR	INFRAMARK LLC	May 2026- Management fees	515.00
					YTD Total	4,120.00
					Annual Budget	$6,180.00
					Amount Remaining / (Budget overage)	*$2,060.00*
					% of Budget	*66.7%*
Account Name: District Counsel						
10/28/25	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
05/15/26	531146-51301-5000	28408	VENDOR	STRALEY ROBIN VERICKER	April 2026- District Counsel	661.00
					YTD Total	1,847.00
					Annual Budget	$7,000.00
					Amount Remaining / (Budget overage)	*$5,153.00*
					% of Budget	*26.4%*
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
05/14/26	531147-51301-5000	44472	VENDOR	BGE, INC	April 2026- District Engineer	442.50

Watergrass Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
					YTD Total	15,006.34
					Annual Budget	$12,000.00
					Amount Remaining / (Budget overage)	*($3,006.34)*
					% of Budget	*125.1%*
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
05/01/26	531150-51301-5000	178469	VENDOR	INFRAMARK LLC	May 2026- Management fees	2,563.83
					YTD Total	20,510.64
					Annual Budget	$30,766.10
					Amount Remaining / (Budget overage)	*$10,255.46*
					% of Budget	*66.7%*
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
05/04/26	532002-51301-5000	29471	VENDOR	GRAU & ASSOCIATES	FY25 Audit fee	3,500.00
05/31/26	532002-51301-5000	JE000651	JE		R/C Trustee Fees fr 532002 to 531045	(4,000.00)
					YTD Total	3,500.00
					Annual Budget	$7,000.00
					Amount Remaining / (Budget overage)	*$3,500.00*
					% of Budget	*50.0%*
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		Truist 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
05/07/26	549405-51301-5000	JE000649	JE		R/C ADP Fees fr 511100 to 549405	17.80
					YTD Total	53.40
					Annual Budget	$0.00
					Amount Remaining / (Budget overage)	*($53.40)*
					% 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%*

Watergrass Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
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:	**$56,408.46**
DEPARTMENT NAME: INSURANCE						
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)

Watergrass Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
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
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

Watergrass Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
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
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)
05/18/26	543041-53100-5000	050826-9255-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 04/06-05/05/2026	40.48
05/18/26	543041-53100-5000	050826-9256-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 04/06-05/05/2026	40.48
05/18/26	543041-53100-5000	050820-9257-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 04/06-05/05/2026	40.48
05/18/26	543041-53100-5000	050826-9255-ACH-1	VENDOR	WITHLACOOCHEE RIVER ACH	SVC PRD 04/06-05/05/2026	40.48
05/21/26	543041-53100-5000	050826-9241-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	40.48
05/21/26	543041-53100-5000	050826-9239-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	May 2026- Public Lighting	3,022.50
05/21/26	543041-53100-5000	050826-9242-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	40.59
05/21/26	543041-53100-5000	050826-9243-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	131.51
05/21/26	543041-53100-5000	050826-9244-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	60.02
05/21/26	543041-53100-5000	050826-9246-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	56.70
05/21/26	543041-53100-5000	050826-9247-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	58.30
05/21/26	543041-53100-5000	050826-9248-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	57.56
05/21/26	543041-53100-5000	050826-9250-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	248.40
05/21/26	543041-53100-5000	050826-9251-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	58.63
05/21/26	543041-53100-5000	050826-9252-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	42.84
05/21/26	543041-53100-5000	050826-9253-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	56.48
05/21/26	543041-53100-5000	050826-9258-ACH	VENDOR	WITHLACOOCHEE RIVER ACH	Electric 04/06-05/05/2026	40.59
05/21/26	543041-53100-5000	JE000650	JE		R/C Streetlights fr 543041 to 543062	(3,022.50)
					YTD Total	7,378.24
					Annual Budget	$14,000.00
					Amount Remaining / (Budget overage)	*$6,621.76*
					% of Budget	*52.7%*

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
05/21/26	543062-53100-5000	JE000650	JE		R/C Streetlights fr 543041 to 543062	3,022.50
					YTD Total	24,122.57

Watergrass Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
					Annual Budget	$33,000.00
					Amount Remaining / (Budget overage)	*$8,877.43*
					% of Budget	*73.1%*
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
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
04/30/26	543083-53100-5000	AUTO REV	JE		To Accrue for Credit Memos - Apr'26	(2,022.02)
05/01/26	543083-53100-5000	24380871-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	8.08
05/01/26	543083-53100-5000	24377418-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	31.31
05/01/26	543083-53100-5000	24377417-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	94.94
05/01/26	543083-53100-5000	24377415-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	52.52
05/01/26	543083-53100-5000	24377414-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	160.59
05/01/26	543083-53100-5000	24377413-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	15.15
05/01/26	543083-53100-5000	24377411-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	117.16
05/01/26	543083-53100-5000	24377410-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	86.86
05/01/26	543083-53100-5000	24380876-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	7.07
05/01/26	543083-53100-5000	24380872-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	17.17
05/01/26	543083-53100-5000	24377416-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	25.25
05/01/26	543083-53100-5000	24380875-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	11.11
05/01/26	543083-53100-5000	24380877-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	11.11
05/01/26	543083-53100-5000	AUTO REV	JE		To Accrue for Credit Memos - Apr'26	2,022.02
05/02/26	543083-53100-5000	24380869-ACH	VENDOR	PASCO COUNTY UTILITIES	SVC PRD 03/11-04/10/2026	12.12
05/28/26	543083-53100-5000	24547950-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE PERIOD 04/10-05/12/26	27.27
05/28/26	543083-53100-5000	24547949-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE PERIOD 04/10-05/12/26	1.01
05/28/26	543083-53100-5000	24547947-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE PERIOD 04/10-05/12/26	16.16
05/28/26	543083-53100-5000	24547945-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE PERIOD 04/10-05/12/26	18.18
05/28/26	543083-53100-5000	24547943-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE FROM 04/10/26-05/12/26	8.08
05/28/26	543083-53100-5000	24547941-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE PERIOD 04/10-05/12/26	11.11
05/28/26	543083-53100-5000	24544479-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE PERIOD 04/10-05/12/26	26.26
05/28/26	543083-53100-5000	24544480-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE FROM 04/10/26-05/12/26	70.70
05/28/26	543083-53100-5000	24544478-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE PERIOD 04/10-05/12/26	23.23

Watergrass Community Development District
Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
05/28/26	543083-53100-5000	24544477-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE FROM 04/10/26-05/12/26	144.43
05/28/26	543083-53100-5000	24544476-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE FROM 04/10/26-05/12/26	17.17
05/28/26	543083-53100-5000	24544472-ACH	VENDOR	PASCO COUNTY UTILITIES	SERVICE FROM 04/10/26-05/12/26	76.76
05/28/26	543083-53100-5000	24544474-ACH	VENDOR	PASCO COUNTY UTILITIES	service period 04/10 - 05/12/26	101.00
05/31/26	543083-53100-5000	24212005-ACH	VENDOR	PASCO COUNTY UTILITIES	Credit Memo 000092	(320.38)
05/31/26	543083-53100-5000	24212003-ACH	VENDOR	PASCO COUNTY UTILITIES	Credit Memo 000093	(37.37)
05/31/26	543083-53100-5000	24212002-ACH	VENDOR	PASCO COUNTY UTILITIES	Credit Memo 000094	(147.36)
05/31/26	543083-53100-5000	24212001-ACH	VENDOR	PASCO COUNTY UTILITIES	Credit Memo 000095	(254.31)
05/31/26	543083-53100-5000	24211999-ACH	VENDOR	PASCO COUNTY UTILITIES	Credit Memo 000096	(394.01)
05/31/26	543083-53100-5000	24211998-ACH	VENDOR	PASCO COUNTY UTILITIES	Credit Memo 000097	(550.24)
05/31/26	543083-53100-5000	24212006-ACH	VENDOR	PASCO COUNTY UTILITIES	Credit Memo 000098	(318.35)
					YTD Total	5,247.87
					Annual Budget	$10,000.00
					Amount Remaining / (Budget overage)	*$4,752.13*
					% of Budget	*52.5%*
					Electric Utility Services Department Total:	**$36,748.68**

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
05/11/26	534067-53908-5000	1139960	VENDOR	AQUATIC WEED CONTROL INC	May'26- Aquatics	1,050.00
					YTD Total	8,400.00
					Annual Budget	$13,230.00
					Amount Remaining / (Budget overage)	*$4,830.00*
					% of Budget	*63.5%*

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
05/23/26	546246-53908-5000	47386	VENDOR	OLM, INC.	May 2026- OLM Inspections	750.00
					YTD Total	40,935.00
					Annual Budget	$39,000.00
					Amount Remaining / (Budget overage)	*($1,935.00)*
					% of Budget	*105.0%*

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
05/01/26	546300-53908-5000	394409	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	May 2026- Landscape Contract	14,930.42
					YTD Total	123,816.41
					Annual Budget	$179,165.00
					Amount Remaining / (Budget overage)	*$55,348.59*
					% of Budget	*69.1%*

Account Name: Landscape Replacement

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

Watergrass Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
					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 Repa	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	March 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
05/04/26	546930-53908-5000	395528	VENDOR	JUNIPER LANDSCAPING OF FLORIDA, LLC	April 2026- Irrigation repairs	90.00
					YTD Total	10,874.29
					Annual Budget	$25,000.00
					Amount Remaining / (Budget overage)	*$14,125.71*
					% of Budget	*43.5%*
					Other Physical Environment Department Total:	**$192,965.78**

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
05/11/26	546084-57217-5000	1166877	VENDOR	INFRAMARK LLC	May 2026- Sidewalk Replacement	1,428.20
					YTD Total	72,647.44
					Annual Budget	$62,500.00
					Amount Remaining / (Budget overage)	*($10,147.44)*
					% of Budget	*116.2%*
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
04/22/26	546996-57217-5000	1166486	VENDOR	INFRAMARK LLC	April 2026- Bench repairs	135.00

Watergrass Community Development District

Expenditure Report - General Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
					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:	**$273,697.04**
					TOTAL EXPENDITURES & OTHER FINANCING USES:	**$585,692.96**

Watergrass Community Development District

Expenditure Report - Series 2019 Debt Service Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
DEPARTMENT NAME: DEBT SERVICE PAYMENTS						
Account Name: Principal Debt Retirement						
05/01/26	571001-51701-5000	PRINCIPAL PYMNT			PRINCIPAL PAYMENT - MAY'26	250,000.00
					YTD Total	250,000.00
					Annual Budget	$230,000.00
					Amount Remaining / (Budget overage)	*($20,000.00)*
					% of Budget	*108.7%*
Account Name: Interest Expense						
11/03/25	572001-51701-5000	JE000558	JE		Interest Expense	60,562.50
05/01/26	572001-51701-5000	INTEREST PYMNT	JE		INTEREST PAYMENT - MAY'26	60,562.50
					YTD Total	121,125.00
					Annual Budget	$184,525.00
					Amount Remaining / (Budget overage)	*$63,400.00*
					% of Budget	*65.6%*
					Debt Service Payments Department Total:	**$371,125.00**
					TOTAL EXPENDITURES & OTHER FINANCING USES:	**$ 371,125.00**

Watergrass Community Development District

Expenditure Report - General Long-Term Debt Fund
For the Period(s) from Oct 01, 2025 to May 31, 2026
(Sorted by Department)

Posting Date	Account #	Document #	Trans. Type	Vendor Name	Description	Amount
		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
					YTD Total	#VALUE!
					Annual Budget	#VALUE!
					Amount Remaining / (Budget overage)	*#VALUE!*
					% of Budget	*#VALUE!*

TOTAL EXPENDITURES & OTHER FINANCING USES:	**#VALUE!**

WATERGRASS
COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Watergrass Community Development District I, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 18, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Watergrass Community Development District I, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $9,160,474

- The change in the District's total net position in comparison with the prior fiscal year was ($267,519), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $1,107,892, a decrease of ($4,814) in comparison with the prior fiscal year. A portion of fund balance is restricted for debt service, non-spendable for prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the District that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), physical environment, and recreational functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

NET POSITION
SEPTEMBER 30,

	2025	2024
Current and other assets	$ 1,187,206	$ 1,128,303
Capital assets, net of depreciation	11,333,051	11,910,600
Total assets	12,520,257	13,038,903
Current liabilities	129,783	70,910
Long-term liabilities	3,230,000	3,540,000
Total liabilities	3,359,783	3,610,910
Net position		
Net investment in capital assets	8,103,051	8,370,600
Restricted	104,781	158,588
Unrestricted	952,642	898,805
Total net position	$ 9,160,474	$ 9,427,993

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

Revenues:	2025	2024
Program revenues		
Charges for services	$ 959,207	$ 960,924
Operating grants and contributions	10,537	14,308
General revenues		
Unrestricted investment earnings	1,574	-
Miscellaneous	4,768	293
Transfer (to)/from Watergrass II CDD	(64,939)	(53,689)
Total revenues	911,147	921,836
Expenses:		
General government	71,170	68,716
Physical environment	898,323	843,834
Culture and recreation	81,267	77,292
Interest on long-term debt	127,906	137,782
Total expenses	1,178,666	1,127,624
Change in net position	(267,519)	(205,788)
Net position - beginning	9,427,993	9,633,781
Net position - ending	$ 9,160,474	$ 9,427,993

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was $1,178,666. The costs of the District's activities were primarily funded by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments. In total, expenses, including depreciation, increased from the prior fiscal year, the majority of the increase was the result of an increase in professional services including the landscape maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $16,599,594 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of $5,266,543 has been taken, which resulted in a net book value of $11,333,051. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2025, the District had $3,230,000 in Note outstanding for its governmental activities. More detailed information about the District's debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

FINANCIAL STATEMENTS

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 1,032,665
Prepaid items and deposits	36,610
Restricted assets:	
Investments	117,931
Capital assets	
Depreciable assets, net	11,333,051
Total assets	12,520,257
LIABILITIES	
Accounts payable and accrued expenses	79,314
Accrued interest payable	50,469
Non-current liabilities:	
Due within one year	250,000
Due in more than one year	2,980,000
Total liabilities	3,359,783
NET POSITION	
Net investment in capital assets	8,103,051
Restricted for debt service	104,781
Unrestricted	952,642
Total net position	$ 9,160,474

See notes to the financial statements

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:				
Governmental activities:				
General government	$ 71,170	$ 71,170	$ -	$ -
Physical environment	898,323	445,269	-	(453,054)
Culture and recreation	81,267	81,267	-	-
Interest on long-term debt	127,906	361,501	10,537	244,132
Total governmental activities	1,178,666	959,207	10,537	(208,922)
General revenues:				
Unrestricted investment earnings				1,574
Miscellaneous				4,768
Transfer to Watergrass II CDD				(64,939)
Total general revenues				(58,597)
Change in net position				(267,519)
Net position - beginning				9,427,993
Net position - ending				$ 9,160,474

See notes to the financial statements

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	$ 1,032,665	$ -	$ 1,032,665
Investments	-	117,931	117,931
Prepaid items and deposits	36,610	-	36,610
Due from other funds	-	37,319	37,319
Total assets	$ 1,069,275	$ 155,250	$ 1,224,525
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	$ 79,314	$ -	$ 79,314
Due to other funds	37,319	-	37,319
Total liabilities	116,633	-	116,633
Fund balances:			
Nonspendable:			
Prepaid items and deposits	36,610	-	36,610
Restricted for:			
Debt service	-	155,250	155,250
Unassigned	916,032	-	916,032
Total fund balances	952,642	155,250	1,107,892
Total liabilities and fund balances	$ 1,069,275	$ 155,250	$ 1,224,525

See notes to the financial statements

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 1,107,892
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.		
Cost of capital assets	16,599,594	
Accumulated depreciation	(5,266,543)	11,333,051
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(50,469)	
Note payable	(3,230,000)	(3,280,469)
Net position of governmental activities		$ 9,160,474

See notes to the financial statements

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	$ 597,706	$ 361,501	$ 959,207
Interest income	1,574	10,537	12,111
Miscellaneous	4,768	-	4,768
Total revenues	604,048	372,038	976,086
EXPENDITURES			
Current:			
General government	71,170	-	71,170
Physical environment	393,461	-	393,461
Culture and recreation	8,580	-	8,580
Debt service:			
Principal	-	310,000	310,000
Interest	-	132,750	132,750
Total expenditures	473,211	442,750	915,961
Excess (deficiency) of revenues over (under) expenditures	130,837	(70,712)	60,125
OTHER FINANCING SOURCES (USES)			
Transfer (to)/from Watergrass II CDD	(77,000)	12,061	(64,939)
Total other financing sources (uses)	(77,000)	12,061	(64,939)
Net change in fund balances	53,837	(58,651)	(4,814)
Fund balances - beginning	898,805	213,901	1,112,706
Fund balances - ending	$ 952,642	$ 155,250	$ 1,107,892

See notes to the financial statements

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$	(4,814)
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.		(577,549)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		310,000
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		4,844
Change in net position of governmental activities	$	(267,519)

See notes to the financial statements

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Watergrass Community Development District I (the "District") was created by Pasco County Ordinance 05-04 enacted on February 22, 2005, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

In March 2013, the County approved the District's petition for contraction and approved the creation of a new community development district, Watergrass Community Development District II ("Watergrass II"). The New District basically encompasses the eastern portion of the Original District land area, at a size of approximately 771 acres. Concurrently with, or immediately following the establishment of the New District, the Original District was contracted to form the Contracted District (Watergrass CDD I). Collectively, the New District and the Contracted District comprise the total land area of the Original District. The District and Watergrass II entered into an interlocal agreement regarding the transfer of the assessments collected by Watergrass II to Watergrass I for remittance to the Trustee for bond payments.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. Four of the Supervisors are elected on an at large basis by the landowners of the District. One is elected on an at large basis by qualified electors that reside within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:
1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)
The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation
The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments
Assessments, including debt service assessments and operations and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefitted by the District's activities. Assessments are certified for collection by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefitted lands in the District. Debt service special assessments are imposed upon certain lots and lands described in each resolution imposing the special assessment for each series of Bonds issued by the District.

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

The government reports the following major governmental funds:

General Fund
The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets
These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments
The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury;

Securities listed in c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured. Any unspent proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items
Inventories in governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets
Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Recreational Facilities	20
Improvements other than buildings	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net position or Equity (Continued)

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position
In the fund financial statements, governmental funds report nonspendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain public comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits
The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments
The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Weighted average Maturities
Allspring Government Money Market Fund INSTL Class #1751	$ 117,931	S&P AAAm	43 days
Total Investments	$ 117,931		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

The Bond indenture limits the type of investments held using unspent Bond proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2025 were as follows:

Fund	Receivable	Payable
General	$ -	$ 37,319
Debt service	37,319	-
Total	$ 37,319	$ 37,319

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities				
Capital assets, being depreciated				
Improvements other than buildings	$ 15,145,848	$ -	$ -	$ 15,145,848
Recreational facilities	1,453,746	-	-	1,453,746
Total capital assets, being depreciated	16,599,594	-	-	16,599,594
Less accumulated depreciation for:				
Improvements other than buildings	3,786,464	504,862	-	4,291,326
Recreational facilities	902,530	72,687	-	975,217
Total accumulated depreciation	4,688,994	577,549	-	5,266,543
Total capital assets, being depreciated, net	11,910,600	(577,549)	-	11,333,051
Governmental activities capital assets, net	$ 11,910,600	$ (577,549)	$ -	$ 11,333,051

NOTE 6 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to function/programs as follows:

Physical environment	$	504,862
Culture and recreation		72,687
Total depreciation expense	$	577,549

NOTE 7 – LONG-TERM LIABILITIES

Series 2019 Note

In March 2019, the District issued the $4,630,000 Special Assessment Refunding Note Series 2019 due on May 1, 2036. The Note bears a fixed interest rate of 3.75%. The interest rate may be adjusted in the event there is a determination of taxability up to 5.5%. The Note was issued to currently refund the Series 2005A Bonds. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2019. Principal is paid annually commencing May 1, 2020, through May 1, 2036.

The Series 2019 Note is subject to redemption at the option of the District prior to its maturity. The Note is subject to extraordinary mandatory redemption prior to the selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Note agreement.

The Note established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Note payable:					
Series 2019	$ 3,540,000	$ -	$ 310,000	$ 3,230,000	$ 250,000
Total	$ 3,540,000	$ -	$ 310,000	$ 3,230,000	$ 250,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

	Governmental Activities		
Year ending September 30:	Principal	Interest	Total
2026	$ 250,000	$ 121,125	$ 371,125
2027	260,000	111,750	371,750
2028	265,000	102,000	367,000
2029	280,000	92,063	372,063
2030	290,000	81,562	371,562
2031-2035	1,615,000	237,000	1,852,000
2036	270,000	10,125	280,125
Total	$ 3,230,000	$ 755,625	$ 3,985,625

NOTE 8 – DEVELOPER TRANSACTIONS

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

NOTE 9 – RELATED DISTRICT TRANSACTIONS

Common Area Expenses - The District entered into an Inter-Local Agreement which allocates costs between Watergrass Community Development District I ("Watergrass I") and Watergrass Community Development District II ("Watergrass II"). In connection with this agreement, during the fiscal year ended September 30, 2025, Watergrass I transferred $77,000 to Watergrass II.

Debt Service Assessments - Due to the contraction of Watergrass I District's boundaries (as discussed in Note 1), the District entered into an Inter-Local Agreement between Watergrass I and Watergrass II. Watergrass I had an outstanding Special Assessment Refunding Note, Series 2019, and continues to be responsible to make debt service payments on the outstanding debt. Since some of the land transferred to the boundaries of Watergrass II from Watergrass I continues to be subject to special assessments for debt service, Watergrass II ratifies and confirms its obligation under the Bond indentures to assess and collect special assessments necessary to pay the portion of the Bonds benefiting the lands within Watergrass II. During the fiscal year ended September 30, 2025, Watergrass I reported amounts transferred from Watergrass II to the debt service fund for assessments of $12,061.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 592,031	$ 597,706	$ 5,675
Interest income	-	1,574	1,574
Miscellaneous	-	4,768	4,768
Total revenues	592,031	604,048	12,017
EXPENDITURES			
Current:			
General government	114,718	71,170	43,548
Physical environment	362,813	393,461	(30,648)
Culture and recreation	57,500	8,580	48,920
Total expenditures	535,031	473,211	61,820
Excess (deficiency) of revenues over (under) expenditures	57,000	130,837	73,837
OTHER FINANCING SOURCES (USES)			
Transfer to Watergrass II CDD	(57,000)	(77,000)	(20,000)
Total other financing sources (uses)	(57,000)	(77,000)	(20,000)
Net change in fund balances	$ -	53,837	$ 53,837
Fund balance - beginning		898,805	
Fund balance - ending		$ 952,642	

See notes to required supplementary information

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I
PASCO COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	$0
Independent contractor compensation	$12,794
Construction projects to begin on or after October 1; ($65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $975.83 - 1,829.83 Debt service - $609.45 - $1,142.71
Special assessments collected	$959,207
Outstanding Bonds:	see Note 7 for details

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Watergrass Community Development District I, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 18, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May 18, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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

We have examined Watergrass Community Development District I, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Watergrass Community Development District I, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 18, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Watergrass Community Development District I, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 18, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 18, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

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

We wish to thank Watergrass Community Development District I, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 18, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

AQUATIC WEED CONTROL, Inc.

Orlando - Ft. Myers - Tampa - Daytona Beach 800-543-6694

Lake & Wetland Customer Service Report

Job Name: _____

Customer Number: 448 Customer: WATER GRASS CDD

Technician: Paola

Date: 05/27/2026 Time: 01:37 PM

Customer Signature: _____

Waterway Treatment	Algae	Submersed Weeds	Grasses and brush	Floating Weeds	Blue Dye	Inspection	Request for Service	Restriction	# of days
Pond 12	x								
Pond 5	x								
Pond 10	x								
Pond 9	x								
Pond 4	x								
Pond 11	x								
Pond 13	x								
Pond 14	x								
Pond 15	x								

CLARITY
- ☒ < I'
- ☐ 1-2'
- ☐ 2-4'
- ☐ > 4'

FLOW
- ☒ None
- ☐ Slight
- ☐ Visible

METHOD
- ☒ ATV
- ☐ Airboat
- ☐ Backpack
- ☐ Boat
- ☐ Truck

CARP PROGRAM
- ☐ Carp observed
- ☐ Barrier Inspected

WATER LEVEL
- ☐ High
- ☐ Normal
- ☒ Low

WEATHER
- ☒ Clear
- ☐ Cloudy
- ☒ Windy
- ☐ Rainy

FISH and WILDLIFE OBSERVATIONS
- ☒ Alligator
- ☐ Anhinga
- ☐ Bass
- ☐ Bream
- ☐ Catfish
- ☐ Coots
- ☐ Cormorant
- ☐ Egrets
- ☐ Gallinules
- ☐ Gambusia
- ☐ Herons
- ☐ Ibis
- ☐ Osprey
- ☐ Otter
- ☐ Snakes
- ☐ Turtles
- ☐ Woodstork
- ☐ _____
- ☐ _____

NATIVE WETLAND HABITAT MAINTENANCE
- ☐ Arrowhead
- ☐ Bacopa
- ☐ Blue Flag Iris
- ☐ Bulrush
- ☐ Chara
- ☐ Cordgrass
- ☐ Golden Canna
- ☐ Gulf Spikerush
- ☐ Lily

Beneficial Vegetation Notes:
- ☐ Naiad
- ☐ Pickerelweed
- ☐ Soft Rush
- ☐ _____
- ☐ _____

pond 12

pond 5

pond 10

pond 9

pond 4

pond 11

pond 13

pond 14

pond 15

AQUATIC WEED CONTROL, Inc.

Orlando - Ft. Myers - Tampa - Daytona Beach 800-543-6694

Lake & Wetland Customer Service Report

Job Name: _____

Customer Number: 448 Customer: WATER GRASS CDD

Technician: Paola

Date: 05/27/2026 Time: 01:43 PM

Customer Signature: _____

Waterway Treatment	Algae	Submersed Weeds	Grasses and brush	Floating Weeds	Blue Dye	Inspection	Request for Service	Restriction	# of days
Pond 8	x								
Pond 7	x								
Pond 3	x								
Pond 2	x								
Pond 1	x								

CLARITY
- ☒ < I'
- ☐ 1-2'
- ☐ 2-4'
- ☐ > 4'

FLOW
- ☒ None
- ☐ Slight
- ☐ Visible

METHOD
- ☒ ATV
- ☐ Airboat
- ☐ Backpack
- ☐ Boat
- ☐ Truck

CARP PROGRAM
- ☐ Carp observed
- ☐ Barrier Inspected

WATER LEVEL
- ☐ High
- ☐ Normal
- ☒ Low

WEATHER
- ☒ Clear
- ☐ Cloudy
- ☒ Windy
- ☐ Rainy

FISH and WILDLIFE OBSERVATIONS
- ☒ Alligator
- ☐ Anhinga
- ☐ Bass
- ☐ Bream
- ☐ Catfish
- ☐ Coots
- ☐ Cormorant
- ☐ Egrets
- ☐ Gallinules
- ☐ Gambusia
- ☐ Herons
- ☐ Ibis
- ☐ Osprey
- ☐ Otter
- ☐ Snakes
- ☐ Turtles
- ☐ Woodstork
- ☐ _____
- ☐ _____

NATIVE WETLAND HABITAT MAINTENANCE
- ☐ Arrowhead
- ☐ Bacopa
- ☐ Blue Flag Iris
- ☐ Bulrush
- ☐ Chara
- ☐ Cordgrass
- ☐ Golden Canna
- ☐ Gulf Spikerush
- ☐ Lily

Beneficial Vegetation Notes:
- ☐ Naiad
- ☐ Pickerelweed
- ☐ Soft Rush
- ☐ _____
- ☐ _____

pond 8

pond 7

pond 3

pond 2

pond 1

Watergrass I CDD

Field Inspection Report - June 2026

Friday, June 5 2026

Prepared For Board Of Supervisors

18 Items Identified

18 Items Incomplete

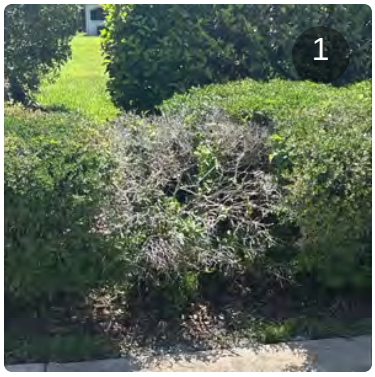
John Fowler

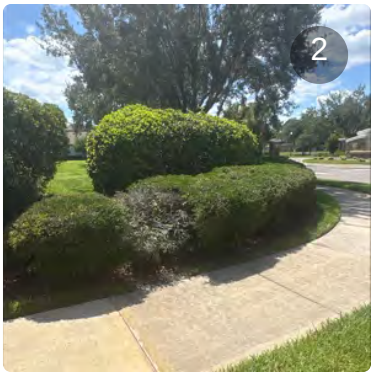
Inframark

Item 1

Assigned To: Juniper

Diagnose and treat a declining shrub at the end of Anglestem Blvd. by Summerglade Dr. intersection. Remove any dead or diseased material.





Item 2

Assigned To: Juniper

Starting to see some recovery from cut backs of frost damaged plants on Summerglade Dr. There are a couple that may need replacing. Will continue to monitor.

Item 3

Assigned To: Juniper

Noting the dead tree was removed by the basketball court on Summerglade Dr. at Hatpin Loop. Now need to remove or flush cut stump, add soil, add turf.

Item 4

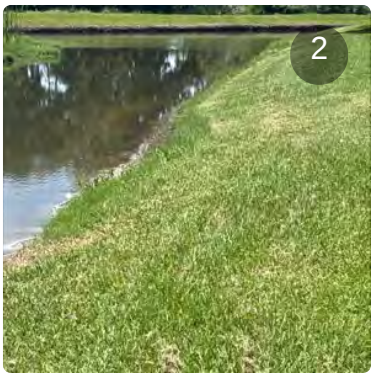
Assigned To: Juniper

Diagnose and treat a couple areas of declining turf at park on Summerglade Dr. and Hatpin Loop.

Item 5

Assigned To: Aquatics and Juniper

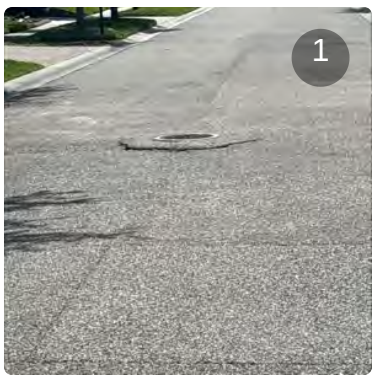
Treat Torpedograss in pond 13. Also, need to ensure pond edge is weedeated each service.



Item 6

Assigned To: Board Information

Noting this raised cover on Summerglade Dr. road just past Hatpin Loop. Not sure if anything needs to be done at this time but will continue to monitor each inspection.



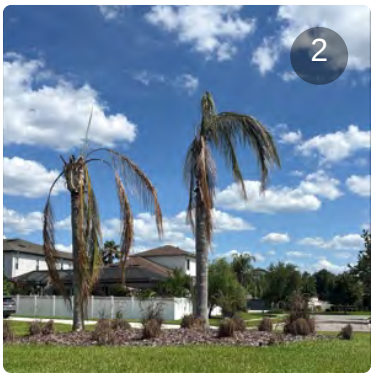
Item 7 REPEAT ITEM

Has a proposal been provided to remove or flush cut this stump at the exit gate of Summerglades subdivision?

Item 8 REPEAT ITEM

Assigned To: Juniper

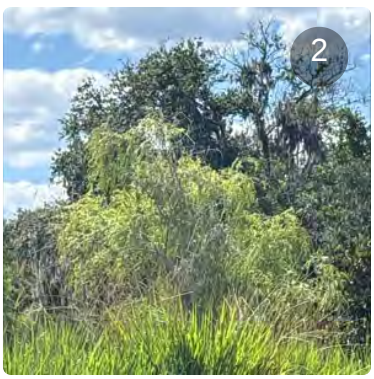
Has a Juniper arborist investigated the cause of these Queen Palms decline over the past several months on Redroot Ct.? Need an answer so board knows how to move forward here.



Item 9

Assigned To: Juniper

Schedule a pruning event for the seed heads only on ornamental grasses in need along Anglestem Blvd.



Item 10

Assigned To: Juniper

Has a proposal been provided to clean up the Queen palms at the roundabouts throughout the district?

Item 11

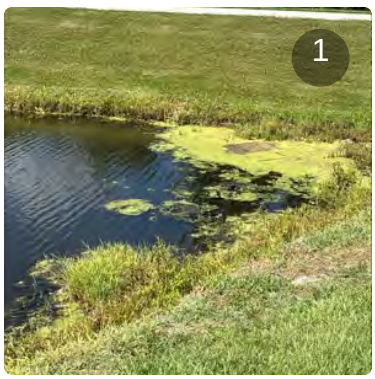
Assigned To: Juniper

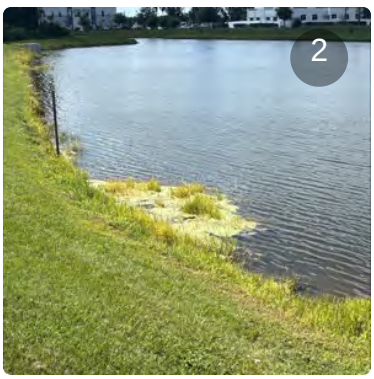
Noting many plantings are recovering, while a few are not, for the median islands into the subdivision entrances. Will continue to monitor.

Item 12

Assigned To: Aquatics

Treat a couple small areas of Torpedograss and algae blooms for pond 4.





Item 13

Assigned To: Aquatics and Juniper

Pond 5 needs treatment with undesirable weeds. Clear any vegetation on the weir. Also, landscape vendor needs to mow closer to the water.

Item 14

Assigned To: Juniper

Diagnose and treat declining turf on exit corner of Cottage Glen Ln. and Anglestem Blvd.

Item 15

Assigned To: Aquatics

Pond 6 needs to be treated.

Item 16

Assigned To: Juniper

Noting several shrubs not recovering from cut backs for frost damage on east right of way on Anglestem Blvd. between Cottage Glen Ln. and Overpass Rd. May want to consider some replacements.

Item 17

Assigned To: Juniper

Diagnose and treat a couple areas of declining turf in median of Overpass Rd.

Item 18

Assigned To: Juniper

Is this declining Washington Palm tagged for removal? If so, what is the expected date?

WATERGRASS CDD 1

LANDSCAPE INSPECTION
June 4, 2026

ATTENDING:
JORGE LEDESMA – JUNIPER LANDSCAPEING
ALEX FIGUEROA – JUNIPER LANDSCAPING
PAUL WOODS – OLM, INC.

SCORE: 95%

NEXT INSPECTION
JULY 9, 2026 AT 1:30 PM

CATEGORY I: MAINTENANCE CARRYOVER ITEMS

NONE

CATEGORY II: MAINTENANCE ITEMS

1. Bridgeview: Continue removing Spanish Moss up to 15 feet from common area trees.
2. Anglestem Blvd near Overpass Road intersection: Prune declining Ligustrum to ground level at the fountain pump control.
3. Anglestem Blvd: Hand prune nonproductive wood from Gold Mound Durantas.
4. Glenbrook entrance: Rejuvenate prune Fakahatchee Grass, particularly around the pedestrian gates.
5. Glenbrook frontage: Improve or repair failed turf under warranty.
6. Anglestem Blvd southbound right of way wood line: Detail as close to the base of the slope while those areas are dry.
7. Summerglade: Confirm irrigation coverage to Awabuki Viburnum hedgerow at the east end of the park.
8. **Silvercreek: Improve vigor in warrantied Awabuki Viburnum at the park.**
9. Silvercreek: Control controlling Doveweed.
10. Silvercreek: Tamp areas of hot damage along the north end of the park.
11. Silvercreek: Continue pruning to the edge of maintained turf around the perimeter of the park.

CATEGORY III: IMPROVEMENTS – PRICING

NONE

CATEGORY IV: NOTES TO OWNER

1. **Peregrina: I recommend removal of dead Queen Palms at the Redroot Court cul-de-sac. The plants are infected with terminal soilborne plant fungus.**

CATEGORY V: NOTES TO CONTRACTOR

1. Silvercreek: As a courtesy, I recommend removing the palm pruning debris in the wood line in the 7300 block of Leaf Blade Lane to discourage over people dumping into natural areas.

cc: Tabitha Blackwelder Tabitha.blackwelder@inframark.com
Scott Carlson scott.carlson@juniperlandscaping.com
Alex Figueroa alex.figueroa@juniperlandscaping.com
Samantha Ford samantha.ford@inframark.com
Clay Wright clay.wright@inframark.com
Jason Liggett jliggett@inframark.com
Matt Gerich matt.gerich@juniperlandscaping.com
Jorge Ledesma Jorge.ledesma@juniperlandscaping.com

WATERGRASS CDD

MONTHLY LANDSCAPE MAINTENANCE INSPECTION GRADESHEET

A. LANDSCAPE MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
TURF	5		
TURF FERTILITY	15		
TURF EDGING	5		
WEED CONTROL – TURF AREAS	10	-5	Poa, broadleaf
TURF INSECT/DISEASE CONTROL	10		
PLANT FERTILITY	5		
WEED CONTROL – BED AREAS	10		
PLANT INSECT/DISEASE CONTROL	10		
PRUNING	10	-2	Woodline, moss, balance prune row oaks
CLEANLINESS	10		
MULCHING	5		
WATER/IRRIGATION MANAGEMENT	15	-1	New Awabuki
CARRYOVERS	5		

B. SEASONAL COLOR/PERENNIAL MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
VIGOR/APPEARANCE	10		
INSECT/DISEASE CONTROL	10		
DEADHEADING/PRUNING	10		
MAXIMUM VALUE	**145**		

Date: 6-4-26 Score: 95 *Performance Payment*™ % 100

Contractor Signature:_____

Inspector Signature:_____

Property Representative Signature:_____

Juniper

Proposal

Proposal No.: **401775**

Proposed Date: 05/28/26

PROPERTY:	FOR:
Watergrass CDD Samantha Ford 32711 Windelstraw Dr Wesley Chapel, FL 33545	Backflow preventer replacement

We propose to provide labor, material and equipment to replace old, corroded backflow preventer.

Valve is located on Anglestem Blvd on the left just past the Silver Creek gate entrance

ITEM	QTY	UOM	UNIT PRICE	EXT. PRICE	TOTAL
Backflow replacement					
Lateral Components					**$4,550.00**
Backflow replacement	1.00	EA	$4,550.00	$4,550.00	
				Total:	**$4,550.00**

Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Juniper agrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty in not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Juniper will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement.
Juniper is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE

Signature (Owner/Property Manager)	**Date**
Printed Name (Owner/Property Manager)	
Jorge Ledesma	5/28/2026
Signature - Representative	**Date**

RESOLUTION NO. 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WATERGRASS COMMUNITY DEVELOPMENT DISTRICT I ADOPTING A POLICY REGARDING DISTRICT PARKING AND TOWING; AUTHORIZING THE ENGAGEMENT OF AN AUTHORIZED TOWING OPERATOR; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District owns and maintains certain roadways, parking areas, and other common areas throughout and within its boundaries (the "**District Property**");

WHEREAS, the Board of Supervisors of the District (the "**Board**") is authorized by Sections 190.011(15) and 190.012(2)(d), Florida Statutes, to contract with a towing operator to remove vehicles from District Property if the notice and procedures requirements of Section 715.07, Florida Statutes, are followed;

WHEREAS, unauthorized vehicles or vessels on District Property may pose a danger or cause a hazard to the health, safety, and welfare of the District, its residents, its infrastructure, and the general public;

WHEREAS, the District desires to contract with a towing operator that is included on an approved list of towing operators in Pasco County, Florida, to tow unauthorized vehicles from District Property; and,

WHEREAS, the Board held a public meeting to receive public comment on its proposed District Parking and Towing Policy.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Incorporation of Recitals**. The above recitals are true and correct and by this reference are incorporated as a material part of this resolution.

2. **Adoption of District Property Parking and Towing Policy**. The Board hereby adopts the District Property Parking and Towing Policy, attached hereto as **Exhibit A**.

3. **Authorizing the Engagement of an Approved Towing Operator**.
    a. The Board hereby authorizes the District to enter into an agreement with a company that is authorized to perform towing or wrecker services in compliance with Florida law, applicable Pasco County regulations, and the District Property Parking and Towing Policy.
    b. The District shall coordinate with the towing operator to ensure that the required signage shall be posted on District Property in the manner required by applicable laws and regulations (including specifically Section 715.07, Florida Statutes).

4. **Conflicts.** This Resolution replaces any prior resolutions, policies, rules, actions or any portion or content included therein in conflict with this resolution.

5. **Severability**. If any section or part of a section of this resolution is declared invalid, unconstitutional, or inconsistent with any law or regulation, the validity, force and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such part of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

6. **Effective Date.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded, repealed, replaced, or superseded.

Passed and Adopted on this 18th day of June 2026.

Attest:	**Watergrass Community Development District I**
_____	_____
Name:_____	Name: _____
Title: Secretary / Assistant Secretary	Title: Chair/Vice-Chair of the Board of Supervisors

EXHIBIT A
Watergrass Community Development District I
District Property Parking and Towing Policy

The Watergrass Community Development District I (the "**District**") has adopted the following District Property Parking and Towing Policy (the "**Policy**") regarding the parking and towing of vehicles or vessels of any kind (as defined by Section 715.07, Florida Statutes) on the District roadways, common areas and sidewalks located adjacent to the District-owned property, and the grass strip between sidewalk and any roadway owned by the District and/or located adjacent to the District Property (the "**District Property**").

This Policy is in addition to, and exclusive of, various state laws, county regulations, or homeowners' association standards governing parking.

Parking Policies:

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 (1:00 a.m. – 5:00 a.m., except as permitted by the District) on any District roadways.

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. No vessel or vehicle shall be parked at any time on the following District Property: (i) any District Property that contains grass or any other landscaping; (ii) any District Property that contains a park or any recreational facilities; and (iii) any District Property that contains a pond, pond bank, or conservation area. Violation of this provision may result in immediate towing.

5. No vessel or vehicle shall be parked at any time adjacent to, in front of, or in any way that blocks or impedes access to a fire hydrant. Violation of this provision may result in immediate towing.

6. Any vehicle parked on District Property in violation of this Policy shall be towed, at the sole expense of the vessel or vehicle owner, in accordance with applicable laws and regulations (including Section715.07, Florida Statutes).

7. 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.

8. The towing operator may patrol the District Property for violations of this Policy (roam towing).

9. 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.

10. 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.

This policy was adopted by Resolution No. 2026-__ on June 18, 2026.