



Rizzetta & Company

Wiregrass Community Development District

Board of Supervisors' Meeting August 24, 2023

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

www.wiregrasscdd.org

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors

| | |
|------------------|---------------------|
| Bill Porter | Chairman |
| Hatcher Porter | Vice Chairman |
| Caitlin Chandler | Assistant Secretary |
| Korie Roberts | Assistant Secretary |

District Manager

Scott Brizendine

Rizzetta & Company, Inc.

District Manager

Sean Craft

Rizzetta & Company, Inc.

District Counsel

Lindsay Whelan

Kutak Rock

District Engineer

Nicole Lynn

Ardurra Group, Inc.

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

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

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

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

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

August 16, 2023

Board of Supervisors
Wiregrass Community
Development District

AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Wiregrass Community Development District will be held on **Thursday, August 24, 2023, at 10:00 a.m.** at the offices of Rizzetta & Company Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. The following is the agenda for this meeting:

1. CALL TO ORDER / ROLL CALL
2. AUDIENCE COMMENTS
3. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. Construction Manager
- D. District Manager
 - i. Review of the District Manager's Report Tab 1
 - ii. Review of the 2nd Website Audit Report Tab 2

4. BUSINESS ITEMS

- A. Public Hearing on Fiscal Year 2023/2024 Final Budget
 - i. Consideration of Resolution 2023-08, Adopting Fiscal Year 2023/2024 Tab 3
- B. Public Hearing on Fiscal Year 2023/2024 Assessments
 - i. Consideration of Resolution 2023-09, Levying O&M and Irrigation Assessments for Fiscal Year 2023/2024 Tab 4
- C. Consideration of Resolution 2023-10, Setting the Meeting Schedule for Fiscal Year 2023/2024 Tab 5
- D. Ratification of Direct Collection Agreement FY 2024 Tab 6
- E. Consideration of Resolution 2023-06, Removing an Assistant Secretary Tab 7
- F. Consideration of Resolution 2023-07, Redesignating Secretary of the District Tab 8
- G. Consideration of District Manager Contract Addendum Tab 9
- H. Consideration of Technology Services Contract Addendum Tab 10
- I. Consideration of Legacy Boulevard Roadway Repair Agreement with RIPA Tab 11

5. BUSINESS ADMINISTRATION

- A. Consideration of Minutes of Board of Supervisors' Regular Meeting held on May 25, 2023 Tab 12
- B. Consideration of Operations & Maintenance Expenditures for May and June 2023 Tab 13

6. SUPERVISOR REQUESTS

7. ADJOURNMENT

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

Sincerely,

Scott Brizendine
Scott Brizendine
District Manager

Tab 1



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** September 21st, 2023 @ 10:00 AM

**District
Manager's
Report**

August 24

2023

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FINANCIAL SUMMARY

6/30/2023

General Fund Cash & Investment Balance: \$633,579

Irrigation Fund Cash & Investment Balance: \$324,028

Reserve Fund Cash & Investment Balance: \$42,104

Debt Service Fund Investment Balance: \$2,236,389

Total Cash and Investment Balances: \$3,236,100

General Fund Expense Variance: \$102,705 Under Budget

Tab 2



Quarterly Compliance Audit Report

Wiregrass

Date: August 2023 - 2nd Quarter

Prepared for: Scott Brizendine

Developer: Rizzetta

Insurance agency:



Preparer:

Jason Morgan - *Campus Suite Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

Table of Contents

Compliance Audit

| | |
|----------------------------|---|
| Overview | 2 |
| <i>Compliance Criteria</i> | 2 |
| <i>ADA Accessibility</i> | 2 |
| Florida Statute Compliance | 3 |
| Audit Process | 3 |

Audit results

| | |
|--|---|
| ADA Website Accessibility Requirements | 4 |
| Florida F.S. 189.069 Requirements | 5 |

Helpful information:

| | |
|----------------------------|----|
| Accessibility overview | 6 |
| ADA Compliance Categories | 7 |
| Web Accessibility Glossary | 11 |

Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

| Passed | Description |
|--------|---|
| Passed | Website errors* 0 WCAG 2.1 errors appear on website pages causing issues** |
| Passed | Keyboard navigation The ability to navigate website without using a mouse |
| Passed | Website accessibility policy A published policy and a vehicle to submit issues and resolve issues |
| Passed | Color contrast Colors provide enough contrast between elements |
| Passed | Video captioning Closed-captioning and detailed descriptions |
| Passed | PDF accessibility Formatting PDFs including embedded images and non-text elements |
| Passed | Site map Alternate methods of navigating the website |

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

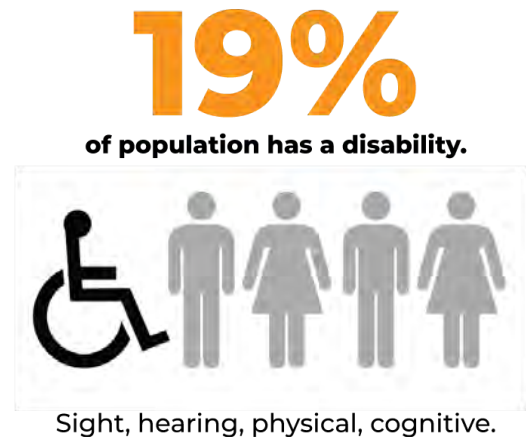
Compliance Criteria

| Passed | Description |
|--------|---|
| Passed | Full Name and primary contact specified |
| Passed | Public Purpose |
| Passed | Governing body Information |
| Passed | Fiscal Year |
| Passed | Full Charter (Ordinance and Establishment) Information |
| Passed | CDD Complete Contact Information |
| Passed | District Boundary map |
| Passed | Listing of taxes, fees, assessments imposed by CDD |
| Passed | Link to Florida Commission on Ethics |
| Passed | District Budgets (Last two years) |
| Passed | Complete Financial Audit Report |
| Passed | Listing of Board Meetings |
| N/A | Public Facilities Report, if applicable |
| Passed | Link to Financial Services |
| X | Meeting Agendas for the past year, and 1 week prior to next |

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitetools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

| | |
|-----------------------|---|
| Assistive technology | Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader) |
| WCAG 2.0 | Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled |
| 504 | Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people |
| 508 | An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled |
| ADA | American with Disabilities Act (1990) |
| Screen reader | Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages. |
| Website accessibility | Making your website fully accessible for people of all abilities |
| W3C | World Wide Web Consortium – the international body that develops standards for using the web |

Tab 3

RESOLUTION 2023-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2023, submitted to the Board of Supervisors ("**Board**") of the Wiregrass Community Development District ("**District**") a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

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

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes*, ("**Adopted Budget**") and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. That the Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Wiregrass Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The final Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two years.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the Fiscal Year 2023/2024, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|-------------------------------|---------|
| TOTAL GENERAL FUND | \$_____ |
| TOTAL IRRIGATION REVENUE FUND | \$_____ |
| DEBT SERVICE – SERIES 2014 | \$_____ |
| DEBT SERVICE – SERIES 2016 | \$_____ |
| TOTAL ALL FUNDS | \$_____ |

Section 3. Budget Amendments

Pursuant to Section 189.016, *Florida Statutes*, the District may, at any time within Fiscal Year 2023/2024 or within 60 days following the end of Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

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

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

The District Manager or Treasurer must establish that any amendments to the budget under paragraph c. above are posed to the District's website within 5 days after adoption and remain on the website for at least two years.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 24TH DAY OF AUGUST 2023.

ATTEST:

**WIREGRASS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____
Chairperson / Vice Chairperson

Exhibit A: Budget Fiscal Year 2023/2024

Exhibit A
Budget Fiscal Year 2023/2024



Rizzetta & Company

Wiregrass Community Development District

wiregrasscdd.org

Approved Proposed Budget for Fiscal Year 2023-2024

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| General Fund Budget for Fiscal Year 2023-2024 | 1 |
| Irrigation Fund Budget for Fiscal Year 2023-2024 | 3 |
| Debt Service Fund Budget for Fiscal Year 2023-2024 | 4 |
| Assessments Charts for Fiscal Year 2023-2024 | 5 |
| General Fund Budget Account Category Descriptions | 13 |
| Irrigation Fund Budget Account Category Descriptions | 16 |
| Debt Service Fund Budget Account Category Descriptions | 17 |

Approved Proposed Budget
Wiregrass Community Development District
General Fund
Fiscal Year 2023/2024

| | Chart of Accounts Classification | Actual YTD through 06/30/23 | Projected Annual Totals 2022/2023 | Annual Budget for 2022/2023 | Projected Budget variance for 2022/2023 | Budget for 2023/2024 | Budget Increase (Decrease) vs 2022/2023 | Comments |
|----|--|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 4,583 | \$ 6,111 | \$ - | \$ 6,111 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll* | \$ 390,015 | \$ 390,015 | \$ 387,343 | \$ 2,672 | \$ 438,381 | \$ 51,038 | |
| 7 | Off Roll* | \$ 43,153 | \$ 43,153 | \$ 43,153 | \$ - | \$ 10,764 | \$ (32,389) | |
| 8 | | | | | | | | |
| 9 | TOTAL REVENUES | \$ 437,751 | \$ 439,279 | \$ 430,496 | \$ 8,783 | \$ 449,145 | \$ 18,649 | |
| 10 | | | | | | | | |
| 11 | Balance Forward from Prior Year | \$ - | \$ - | \$ 80,000 | \$ (80,000) | \$ 40,000 | \$ (40,000) | |
| 12 | | | | | | | | |
| 13 | TOTAL REVENUES AND BALANCE FORWARD | \$ 437,751 | \$ 439,279 | \$ 510,496 | \$ (71,217) | \$ 489,145 | \$ (21,351) | |
| 14 | | | | | | | | |
| 15 | <i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification*</i> | | | | | | | |
| 16 | | | | | | | | |
| 17 | EXPENDITURES - ADMINISTRATIVE | | | | | | | |
| 18 | | | | | | | | |
| 19 | Legislative | | | | | | | |
| 20 | Supervisor Fees | \$ 200 | \$ 600 | \$ 2,400 | \$ 1,800 | \$ 2,400 | \$ - | 1 BOS paid |
| 21 | Financial & Administrative | | | | | | | |
| 22 | Administrative Services | \$ 2,433 | \$ 3,245 | \$ 3,245 | \$ - | \$ 3,407 | \$ 162 | Cost of living adjustment |
| 23 | District Management | \$ 11,025 | \$ 14,700 | \$ 14,700 | \$ - | \$ 15,435 | \$ 735 | Cost of living adjustment |
| 24 | District Engineer | \$ 6,911 | \$ 9,215 | \$ 15,000 | \$ 5,785 | \$ 15,000 | \$ - | |
| 25 | Disclosure Report | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 | \$ - | |
| 26 | Trustees Fees | \$ 9,108 | \$ 9,000 | \$ 9,000 | \$ - | \$ 9,000 | \$ - | |
| 27 | Assessment Roll | \$ 6,300 | \$ 6,300 | \$ 6,300 | \$ - | \$ 6,615 | \$ 315 | Cost of living adjustment |
| 28 | Financial & Revenue Collections | \$ 2,835 | \$ 3,780 | \$ 3,780 | \$ - | \$ 3,969 | \$ 189 | Cost of living adjustment |
| 29 | Tax Collector /Property Appraiser Fees | \$ 150 | \$ 150 | \$ 150 | \$ - | \$ 150 | \$ - | |
| 30 | Accounting Services | \$ 9,734 | \$ 12,980 | \$ 12,978 | \$ (2) | \$ 13,627 | \$ 649 | Cost of living adjustment |
| 31 | Auditing Services | \$ 3,510 | \$ 3,510 | \$ 3,510 | \$ - | \$ 3,510 | \$ - | Berger Audit = \$3,510 thru FY 23/24 |
| 32 | Arbitrage Rebate Calculation | \$ 450 | \$ 450 | \$ 900 | \$ 450 | \$ 900 | \$ - | Series 2014 & 2016 Confirmed with AMTEC |
| 33 | Public Officials Liability Insurance | \$ 2,667 | \$ 2,667 | \$ 2,791 | \$ 124 | \$ 2,934 | \$ 143 | Per EGIS estimate |
| 34 | Legal Advertising | \$ 310 | \$ 413 | \$ 1,000 | \$ 587 | \$ 1,000 | \$ - | |
| 35 | Miscellaneous Mailings | \$ - | \$ - | \$ 500 | \$ 500 | \$ 500 | \$ - | |
| 36 | Dues, Licenses & Fees | \$ 175 | \$ 175 | \$ 175 | \$ - | \$ 175 | \$ - | |
| 37 | Website Hosting, Maintenance, Backup (and | \$ 3,113 | \$ 3,713 | \$ 3,638 | \$ (75) | \$ 3,938 | \$ 300 | Rizzetta Tech & Campus Suite Contracts |
| 38 | Legal Counsel | | | | | | | |
| 39 | District Counsel | \$ 4,895 | \$ 6,527 | \$ 20,000 | \$ 13,473 | \$ 15,000 | \$ (5,000) | DC Confirmed |
| 40 | | | | | | | | |
| 41 | Administrative Subtotal | \$ 69,816 | \$ 83,424 | \$ 106,067 | \$ 22,643 | \$ 103,560 | \$ (2,507) | |
| 42 | | | | | | | | |

Approved Proposed Budget
Wiregrass Community Development District
General Fund
Fiscal Year 2023/2024

| | Chart of Accounts Classification | Actual YTD through 06/30/23 | Projected Annual Totals 2022/2023 | Annual Budget for 2022/2023 | Projected Budget variance for 2022/2023 | Budget for 2023/2024 | Budget Increase (Decrease) vs 2022/2023 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 43 | EXPENDITURES - FIELD OPERATIONS | | | | | | | |
| 44 | | | | | | | | |
| 45 | Electric Utility Services | | | | | | | |
| 46 | Street Lights | \$ 63,672 | \$ 84,896 | \$ 133,180 | \$ 48,284 | \$ 120,000 | \$ (13,180) | Adding 82 additional street lights to Persimmon Park Phase 2 -\$2,665 per month |
| 47 | Utility Bond | \$ - | \$ - | \$ 6,000 | \$ 6,000 | \$ - | \$ (6,000) | |
| 48 | Utility-Fountains | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | Fountains added to Persimmon Park |
| 49 | Stormwater Control | | | | | | | |
| 50 | Aquatic Maintenance | \$ 32,500 | \$ 43,333 | \$ 25,000 | \$ (18,333) | \$ 25,000 | \$ - | Future pond clean up projects |
| 51 | Lake/Pond Bank Maintenance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | Pond bank mowing |
| 52 | Wetland Monitoring & Maintenance | \$ 2,850 | \$ 3,800 | \$ 25,000 | \$ 21,200 | \$ 25,000 | \$ - | Per contract Florida Natives Nursery \$13,680 + additional future services |
| 53 | Aquatic Plant Replacement | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | Persimmon Park 1 & 2 |
| 54 | Other Physical Environment | | | | | | | |
| 55 | Maintenance Bond | \$ 1,906 | \$ 1,906 | \$ 4,338 | \$ 2,432 | \$ 4,500 | \$ 162 | WREC utility bond annual premium based on bond value - \$92K per WREC/EGIS |
| 56 | General Liability Insurance | \$ 3,259 | \$ 3,259 | \$ 3,411 | \$ 152 | \$ 3,585 | \$ 174 | Per EGIS estimate |
| 57 | Landscape Maintenance | \$ 113,850 | \$ 151,800 | \$ 162,000 | \$ 10,200 | \$ 162,000 | \$ - | Adding areas to scope |
| 58 | Landscape Replacement Plants, Shrubs, Trees | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | |
| 59 | Landscape - Mulch | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | Trees along roadways/ponds |
| 60 | Lift Station Perimeter Maintenance | \$ - | \$ - | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ - | Fencing & gate repairs- Persimmon Park/Heuland pond entrance to Windermere |
| 61 | Road & Street Facilities | | | | | | | |
| 62 | Sidewalk Repair & Maintenance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | |
| 63 | Contingency | | | | | | | |
| 64 | Miscellaneous Contingency | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | |
| 65 | | | | | | | | |
| 66 | Field Operations Subtotal | \$ 218,037 | \$ 288,994 | \$ 404,429 | \$ 115,435 | \$ 385,585 | \$ (18,844) | |
| 67 | | | | | | | | |
| 68 | TOTAL EXPENDITURES | \$ 287,853 | \$ 372,419 | \$ 510,496 | \$ 138,077 | \$ 489,145 | \$ (21,351) | |
| 69 | | | | | | | | |
| 70 | EXCESS OF REVENUES OVER | \$ 149,898 | \$ 66,860 | \$ - | \$ 66,860 | \$ - | \$ - | |

**Approved Proposed Budget
Wiregrass Community Development District
Irrigation Revenue Fund
Fiscal Year 2023/2024**

| | Chart of Accounts Classification | Actual YTD through 06/30/23 | Projected Annual Totals 2022/2023 | Annual Budget for 2022/2023 | Projected Budget variance for 2022/2023 | Budget for 2023/2024 | Budget Increase (Decrease) vs 2022/2023 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|--|----------|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 1,328 | \$ 1,328 | \$ - | \$ 1,328 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll* | \$ 585,978 | \$ 585,978 | \$ 581,973 | \$ 4,005 | \$ 670,837 | \$ 88,864 | |
| 7 | Off Roll* | \$ 8,847 | \$ - | \$ 8,847 | \$ (8,847) | \$ - | \$ (8,847) | |
| 8 | | | | | | | | |
| 9 | Balance Forward from Prior Year | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 10 | | | | | | | | |
| 11 | TOTAL REVENUES AND BALANCE FORWARD | \$ 596,153 | \$ 587,306 | \$ 590,820 | \$ (3,514) | \$ 670,837 | \$ 80,017 | |
| 11 | | | | | | | | |
| 13 | EXPENDITURES | | | | | | | |
| 14 | | | | | | | | |
| 15 | Financial and Administrative | | | | | | | |
| 16 | Assessment Roll | \$ 1,575 | \$ 1,575 | \$ 1,575 | \$ - | \$ 1,575 | \$ - | |
| 17 | Reclaimed Accounting fee | \$ 4,725 | \$ 6,300 | \$ 6,300 | \$ - | \$ 6,300 | \$ - | |
| 18 | Water-Sewer Combination Services | | | | | | | |
| 19 | Utility - Reclaimed Irrigation | \$ 455,763 | \$ 607,684 | \$ 582,945 | \$ (24,739) | \$ 662,962 | \$ 80,017 | |
| 20 | | | | | | | | |
| 21 | TOTAL EXPENDITURES | \$ 462,063 | \$ 615,559 | \$ 590,820 | \$ (24,739) | \$ 670,837 | \$ 80,017 | |
| 22 | | | | | | | | |
| 23 | EXCESS OF REVENUES OVER | \$ 134,090 | \$ (28,253) | \$ - | \$ (28,253) | \$ - | \$ - | |

**Wiregrass Community Development District
Debt Service
Fiscal Year 2023/2024**

| Chart of Accounts Classification | Series 2014 | Series 2016 | Budget for 2023/2024 |
|---|---------------------|---------------------|-----------------------|
| | | | |
| REVENUES | | | |
| Special Assessments | | | |
| Net Special Assessments ⁽¹⁾ | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| TOTAL REVENUES | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| | | | |
| EXPENDITURES | | | |
| Administrative | | | |
| Financial & Administrative | | | |
| Debt Service Obligation | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| Administrative Subtotal | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| TOTAL EXPENDITURES | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| EXCESS OF REVENUES OVER EXPENDITURES | \$0.00 | \$0.00 | \$0.00 |

Collection and Discount % applicable to the county:

6.0%

Gross assessments

\$1,649,842.86

Notes:

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received

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

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | \$477,813.83 |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | \$18,649.00 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | \$713,656.11 |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | \$80,017.22 |

| | PER UNIT ANNUAL ASSESSMENT | | Proposed Increase / Decrease | |
|---|-----------------------------------|-------------------|-------------------------------------|-----------------|
| | 2022/2023 | 2023/2024 | \$ | % |
| <u>Non-Residential</u> | | | | |
| Operations/Maintenance - Retail (Audi) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - Retail (Audi) | \$92.59 | \$92.54 | -\$0.05 | -0.05% |
| Total | \$423.79 | \$435.48 | \$11.69 | 2.76% |
| Operations/Maintenance - Hotel (Fairfield Inn) | \$172.81 | \$178.93 | \$6.12 | 3.54% |
| Irrigation - Hotel (Fairfield Inn) | \$46.45 | \$46.42 | -\$0.03 | -0.05% |
| Total | \$219.26 | \$225.35 | \$6.09 | 2.78% |
| Operations/Maintenance - Industrial (Morningstar) | \$244.81 | \$253.48 | \$8.67 | 3.54% |
| Irrigation - Industrial (Morningstar) | \$37.71 | \$37.67 | -\$0.04 | -0.09% |
| Total | \$282.52 | \$291.15 | \$8.63 | 3.06% |
| Operations/Maintenance - Culvers (Retail) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - Culvers (Retail) | \$567.66 | \$567.62 | -\$0.05 | -0.01% |
| Total | \$898.86 | \$910.56 | \$11.69 | 1.30% |
| Operations/Maintenance - Kiddie Academy (Retail) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - Kiddie Academy (Retail) | \$232.27 | \$232.22 | -\$0.05 | -0.02% |
| Total | \$563.47 | \$575.16 | \$11.69 | 2.08% |
| Series 2014 Debt Service - Hospital (NTBH) | \$904.03 | \$904.03 | \$0.00 | 0.00% |
| Operations/Maintenance - Hospital (NTBH) | \$171.69 | \$177.78 | \$6.09 | 3.55% |
| Irrigation - Hospital (NTBH) | \$58.66 | \$58.64 | -\$0.02 | -0.04% |
| Total | \$1,134.38 | \$1,140.45 | \$6.07 | 0.53% |
| Operations/Maintenance - 7-11 (Retail) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - 7-11 (Retail) | \$454.42 | \$454.37 | -\$0.05 | -0.01% |
| Total | \$785.62 | \$797.31 | \$11.69 | 1.49% |
| Operations/Maintenance - Cooper's Hawk (Retail) | \$72.01 | \$342.94 | \$270.93 | 376.24% |
| Irrigation - Cooper's Hawk (Retail) | \$0.00 | \$615.01 | \$615.01 | 100.00% |
| Total | \$72.01 | \$957.95 | \$885.94 | 1230.30% |
| <u>Residential</u> | | | | |
| Operations/Maintenance - Apartments (BH) | \$72.01 | \$74.56 | \$2.55 | 3.54% |
| Irrigation - Apartments (BH) | \$64.26 | \$64.24 | -\$0.01 | -0.02% |
| Total | \$136.27 | \$138.80 | \$2.54 | 1.86% |
| Operations/Maintenance - Apartments (Altis) | \$72.01 | \$74.56 | \$2.55 | 3.54% |
| Irrigation - Apartments (Altis) | \$63.92 | \$63.91 | -\$0.01 | -0.02% |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

| | <u>PER UNIT ANNUAL ASSESSMENT</u> | | <u>Proposed Increase / Decrease</u> | |
|--------------|-----------------------------------|------------------|-------------------------------------|--------------|
| | <u>2022/2023</u> | <u>2023/2024</u> | <u>\$</u> | <u>%</u> |
| <u>Total</u> | <u>\$135.93</u> | <u>\$138.47</u> | <u>\$2.54</u> | <u>1.87%</u> |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

PER UNIT ANNUAL ASSESSMENT

2022/2023

2023/2024

Proposed Increase / Decrease

\$

%

The Arbors

| | | | | |
|--|-------------------|-------------------|---------------|--------------|
| Series 2016 Debt Service - Townhome - Parcel M21 | \$797.19 | \$797.19 | \$0.00 | 0.00% |
| Operations/Maintenance - Townhome - Parcel M21 | \$171.69 | \$177.78 | \$6.09 | 3.55% |
| Irrigation - Townhome - Parcel M21 | \$390.54 | \$390.51 | -\$0.02 | -0.01% |
| Total | <u>\$1,359.42</u> | <u>\$1,365.48</u> | <u>\$6.07</u> | <u>0.45%</u> |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 30 - 40 - Parcel M21 | \$552.67 | \$552.63 | -\$0.04 | -0.01% |
| Total | <u>\$2,247.82</u> | <u>\$2,257.99</u> | <u>\$10.17</u> | <u>0.45%</u> |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 41 - 50 - Parcel M21 | \$594.54 | \$594.50 | -\$0.04 | -0.01% |
| Total | <u>\$2,289.69</u> | <u>\$2,299.86</u> | <u>\$10.17</u> | <u>0.44%</u> |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 51 - 60 - Parcel M21 | \$636.29 | \$636.25 | -\$0.04 | -0.01% |
| Total | <u>\$2,331.44</u> | <u>\$2,341.61</u> | <u>\$10.17</u> | <u>0.44%</u> |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 61 - 70 - Parcel M21 | \$678.03 | \$677.99 | -\$0.04 | -0.01% |
| Total | <u>\$2,373.18</u> | <u>\$2,383.35</u> | <u>\$10.17</u> | <u>0.43%</u> |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 71 - 80 - Parcel M21 | \$719.91 | \$719.86 | -\$0.04 | -0.01% |
| Total | <u>\$2,415.06</u> | <u>\$2,425.22</u> | <u>\$10.17</u> | <u>0.42%</u> |

Windermere

| | | | | |
|-------------------------------------|-------------------|-------------------|---------------|--------------|
| Series 2014 Debt Service - Townhome | \$797.19 | \$797.19 | \$0.00 | 0.00% |
| Operations/Maintenance - Townhome | \$171.69 | \$177.78 | \$6.09 | 3.55% |
| Irrigation (Active) - Townhome | \$307.96 | \$307.94 | -\$0.03 | -0.01% |
| Total | <u>\$1,276.84</u> | <u>\$1,282.91</u> | <u>\$6.06</u> | <u>0.47%</u> |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

| | PER UNIT ANNUAL ASSESSMENT | | Proposed Increase / Decrease | |
|---|----------------------------|-------------------|------------------------------|--------------|
| | 2022/2023 | 2023/2024 | \$ | % |
| <u>Ridge</u> | | | | |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 30 - 40' | \$516.42 | \$516.38 | -\$0.04 | -0.01% |
| Total | \$2,079.93 | \$2,090.10 | \$10.17 | 0.49% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 41 - 50' | \$558.29 | \$558.25 | -\$0.04 | -0.01% |
| Total | \$2,121.80 | \$2,131.97 | \$10.17 | 0.48% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 51 - 60' | \$600.03 | \$599.99 | -\$0.04 | -0.01% |
| Total | \$2,163.54 | \$2,173.71 | \$10.17 | 0.47% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 61 - 70' | \$641.78 | \$641.74 | -\$0.04 | -0.01% |
| Total | \$2,205.29 | \$2,215.46 | \$10.17 | 0.46% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 71 - 80' | \$683.65 | \$683.61 | -\$0.04 | -0.01% |
| Total | \$2,247.16 | \$2,257.33 | \$10.17 | 0.45% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 71 - 80' Plus | \$727.69 | \$727.65 | -\$0.04 | -0.01% |
| Total | \$2,291.20 | \$2,301.37 | \$10.17 | 0.44% |

Persimmon Park

| | | | | |
|--|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - Single Family - Parcel M21 (PP) | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family - Parcel M21 (PP) | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 30 - 40' | \$492.03 | \$491.99 | -\$0.04 | -0.01% |
| Total | \$2,187.18 | \$2,197.35 | \$10.17 | 0.46% |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

| | <u>PER UNIT ANNUAL ASSESSMENT</u> | | <u>Proposed Increase / Decrease</u> | |
|--|-----------------------------------|-------------------|-------------------------------------|--------------|
| | <u>2022/2023</u> | <u>2023/2024</u> | <u>\$</u> | <u>%</u> |
| Series 2016 Debt Service - Single Family - Parcel M21 (PP) | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family - Parcel M21 (PP) | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 41 - 50' | \$533.91 | \$533.86 | -\$0.04 | -0.01% |
| Total | \$2,229.06 | \$2,239.22 | \$10.17 | 0.46% |
| Series 2016 Debt Service - Single Family - Parcel M21 (PP) | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family - Parcel M21 (PP) | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 51-60' | \$575.65 | \$575.61 | -\$0.04 | -0.01% |
| Total | \$2,270.80 | \$2,280.97 | \$10.17 | 0.45% |
| <u>Unplatted</u> | | | | |
| Series 2016 Debt Service - Condo -Parcel M21 | \$637.75 | \$637.75 | \$0.00 | 0.00% |
| Operations/Maintenance - Condo -Parcel M21 | \$138.24 | \$143.14 | \$4.90 | 3.54% |
| Total | \$775.99 | \$780.89 | \$4.90 | 0.63% |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|--------------------------|------|---------------------|
| TOTAL O&M BUDGET | | \$449,145.00 |
| COLLECTION COSTS @ | 2.0% | \$9,556.28 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$19,112.55 |
| TOTAL O&M ASSESSMENT | | <u>\$477,813.83</u> |

| PRODUCT TYPE | UNITS ASSESSED | | | ALLOCATION OF O&M ASSESSMENT | | | | ANNUAL ASSESSMENT | | | |
|--------------------------------|----------------|----------------------------------|----------------------------------|------------------------------|----------------|----------------|---------------------|-------------------|----------------------------------|----------------------------------|----------------------|
| | O&M | 2014 DEBT SERVICE ⁽¹⁾ | 2016 DEBT SERVICE ⁽¹⁾ | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's | TOTAL O&M BUDGET | O&M | 2014 DEBT SERVICE ⁽²⁾ | 2016 DEBT SERVICE ⁽²⁾ | TOTAL ⁽³⁾ |
| <u>Platted</u> | | | | | | | | | | | |
| <u>Non-Residential</u> | | | | | | | | | | | |
| Retail | 89 | | | 1.15 | 102.86 | 6.42% | \$30,674.10 | \$342.94 | | | \$342.94 / 1kSqFt |
| Hotel - Fairfield Inn | 92 | | | 0.6 | 55.20 | 3.45% | \$16,461.03 | \$178.93 | | | \$178.93 / Room |
| Light Industrial - Morningstar | 100 | | | 0.85 | 85.00 | 5.30% | \$25,347.60 | \$253.48 | | | \$253.48 / 1kSqFt |
| Hospital - NTBH | 123 | 123 | | 0.6 | 73.33 | 4.58% | \$21,866.61 | \$177.78 | \$904.03 | | \$1,081.81 / Bed |
| <u>Residential</u> | | | | | | | | | | | |
| Apartments | 492 | | | 0.25 | 123.00 | 7.68% | \$36,679.47 | \$74.56 | | | \$74.56 / Lot |
| <u>The Arbors</u> | | | | | | | | | | | |
| TH - Parcel M21 | 118 | | 118 | 0.60 | 70.35 | 4.39% | \$20,977.72 | \$177.78 | | \$797.19 | \$974.97 / Unit |
| SF 30 - 40 - Parcel M21 | 23 | | 23 | 1.00 | 23.00 | 1.44% | \$6,858.76 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 41 - 50 - Parcel M21 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 51 - 60 - Parcel M21 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 61 - 70 - Parcel M21 | 3 | | 3 | 1.00 | 3.00 | 0.19% | \$894.62 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 71 - 80 - Parcel M21 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| <u>Windermere</u> | | | | | | | | | | | |
| TH (Active) | 220 | 220 | | 0.60 | 131.15 | 8.19% | \$39,111.01 | \$177.78 | \$797.19 | | \$974.97 / Unit |
| <u>Ridge</u> | | | | | | | | | | | |
| SF 30 - 40 | 14 | 13 | | 1.00 | 14.00 | 0.87% | \$4,174.90 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 41 - 50 | 163 | 162 | | 1.00 | 163.00 | 10.17% | \$48,607.75 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 51 - 60 | 194 | 194 | | 1.00 | 194.00 | 12.11% | \$57,852.17 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 61 - 70 | 47 | 47 | | 1.00 | 47.00 | 2.93% | \$14,015.73 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 71 - 80 | 146 | 143 | | 1.00 | 146.00 | 9.11% | \$43,538.23 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| <u>Persimmon Park</u> | | | | | | | | | | | |
| SF - Parcel M21 (PP) - 30 - 40 | 160 | | 160 | 1.00 | 160.00 | 9.99% | \$47,713.13 | \$298.21 | | \$1,407.15 | \$1,705.36 / Lot |
| SF - Parcel M21 (PP) - 41 - 50 | 152 | | 152 | 1.00 | 152.00 | 9.49% | \$45,327.48 | \$298.21 | | \$1,407.15 | \$1,705.36 / Lot |
| SF - Parcel M21 (PP) - 51 - 60 | 18 | | 18 | 1.00 | 18.00 | 1.12% | \$5,367.73 | \$298.21 | | \$1,407.15 | \$1,705.36 / Lot |
| <u>UNPLATTED</u> | | | | | | | | | | | |
| Condo - Parcel M21 - Unplatted | 80 | | 80 | 0.48 | 38.40 | 2.40% | \$11,451.15 | \$143.14 | | \$637.75 | \$780.89 / Unit |
| Total District | 2237 | 902 | 557 | | 1602.29 | 100.00% | \$477,813.83 | | | | |

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

(\$28,668.83)

Net Revenue to be Collected

\$449,145.00

⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 2 (two) Series 2014 Prepayments.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 IRRIGATION ASSESSMENT SCHEDULE

| | | |
|-----------------------------|------|---------------------|
| TOTAL IRRIGATION BUDGET | | \$670,836.74 |
| COLLECTION COSTS @ | 2.0% | \$14,273.12 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$28,546.24 |
| TOTAL IRRIGATION ASSESSMENT | | <u>\$713,656.11</u> |

| <u>UNITS ASSESSED</u> | | | <u>IRRIGATION</u> | <u>BUDGET</u> | <u>IRRIGATION</u> | <u>TOTAL ⁽¹⁾</u> | | |
|--------------------------------|-------------|--------|-------------------|---------------------|-------------------|-----------------------------|---|--------|
| <u>PRODUCT TYPE</u> | | | <u>IRRIGATION</u> | | | | | |
| <u>PLATTED</u> | | | | | | | | |
| <u>Non-Residential</u> | | | | | | | | |
| Retail - Audi | 60 | 1kSqFt | | \$5,552.38 | \$92.54 | \$92.54 | / | 1kSqFt |
| Hotel - Fairfield Inn | 92 | Rooms | | \$4,270.98 | \$46.42 | \$46.42 | / | Room |
| Light Industrial - Morningstar | 100 | 1kSqFt | | \$3,767.41 | \$37.67 | \$37.67 | / | 1kSqFt |
| Retail - Culvers | 4.443 | 1kSqFt | | \$2,521.92 | \$567.62 | \$567.62 | / | 1kSqFt |
| Retail - Kiddie Academy | 10 | 1kSqFt | | \$2,322.22 | \$232.22 | \$232.22 | / | 1kSqFt |
| Hospital - NTBH | 123 | Beds | | \$7,212.67 | \$58.64 | \$58.64 | / | Bed |
| Retail - 7-11 | 4.48 | 1kSqFt | | \$2,035.58 | \$454.37 | \$454.37 | / | 1kSqFt |
| Retail - Cooper's Hawk | 10.522 | 1kSqFt | | \$6,471.15 | \$615.01 | \$615.01 | / | 1kSqFt |
| <u>Residential</u> | | | | | | | | |
| Apartments - BH | 100 | Lots | | \$6,424.46 | \$64.24 | \$64.24 | / | Lot |
| Apartments - Altis | 392 | Lots | | \$25,051.55 | \$63.91 | \$63.91 | / | Unit |
| <u>The Arbors</u> | | | | | | | | |
| TH - Parcel M21 | 118 | Units | | \$46,080.30 | \$390.51 | \$390.51 | / | Lot |
| SF 30 - 40 - Parcel M21 | 23 | Lots | | \$12,710.50 | \$552.63 | \$552.63 | / | Lot |
| SF 41 - 50 - Parcel M21 | 1 | Lots | | \$594.50 | \$594.50 | \$594.50 | / | Lot |
| SF 51 - 60 - Parcel M21 | 1 | Lots | | \$636.25 | \$636.25 | \$636.25 | / | Lot |
| SF 61 - 70 - Parcel M21 | 3 | Lots | | \$2,033.98 | \$677.99 | \$677.99 | / | Lot |
| SF 71 - 80 - Parcel M21 | 1 | Lots | | \$719.86 | \$719.86 | \$719.86 | / | Lot |
| <u>Windermere</u> | | | | | | | | |
| TH (Active) | 220 | Units | | \$67,745.88 | \$307.94 | \$307.94 | / | Unit |
| <u>Ridge</u> | | | | | | | | |
| SF 30 - 40 | 14 | Lots | | \$7,229.25 | \$516.38 | \$516.38 | / | Lot |
| SF 41 - 50 | 163 | Lots | | \$90,994.37 | \$558.25 | \$558.25 | / | Lot |
| SF 51 - 60 | 194 | Lots | | \$116,398.51 | \$599.99 | \$599.99 | / | Lot |
| SF 61 - 70 | 47 | Lots | | \$30,161.64 | \$641.74 | \$641.74 | / | Lot |
| SF 71 - 80 | 85 | Lots | | \$58,106.80 | \$683.61 | \$683.61 | / | Lot |
| SF 71 - 80 Plus | 61 | Lots | | \$44,386.77 | \$727.65 | \$727.65 | / | Lot |
| <u>Persimmon Park</u> | | | | | | | | |
| SF - Parcel M21 (PP) - 30 - 40 | 160 | Lots | | \$78,718.77 | \$491.99 | \$491.99 | / | Lot |
| SF - Parcel M21 (PP) - 41 - 50 | 152 | Lots | | \$81,147.43 | \$533.86 | \$533.86 | / | Lot |
| SF - Parcel M21 (PP) - 51 - 60 | 18 | Lots | | \$10,360.97 | \$575.61 | \$575.61 | / | Lot |
| <u>UNPLATTED</u> | | | | | | | | |
| Condo - Parcel M21 - Unplatted | 0 | Units | | \$0.00 | \$0.00 | \$0.00 | / | Unit |
| Total District | 2157 | | | \$713,656.11 | | | | |

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%): **(\$42,819.37)**

Net Revenue to be Collected **\$670,836.74**

⁽¹⁾ Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|-----------------------------|------|---------------------|
| TOTAL O&M BUDGET | | \$449,145.00 |
| COLLECTION COSTS @ | 2.0% | \$9,556.28 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$19,112.55 |
| TOTAL O&M ASSESSMENT | | <u>\$477,813.83</u> |
| | | |
| TOTAL IRRIGATION BUDGET | | \$670,836.74 |
| COLLECTION COSTS @ | 2.0% | \$14,273.12 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$28,546.24 |
| TOTAL IRRIGATION ASSESSMENT | | <u>\$713,656.11</u> |

| PRODUCT TYPE | UNITS ASSESSED | | | | ALLOCATION OF O&M ASSESSMENT | | | | IRRIGATION BUDGET | ANNUAL ASSESSMENT | | | | |
|--------------------------------|----------------|-------------|----------------------------------|----------------------------------|------------------------------|----------------|----------------|---------------------|---------------------|-------------------|------------|----------------------------------|----------------------------------|----------------------|
| | O&M | IRRIGATION | 2014 DEBT SERVICE ⁽¹⁾ | 2016 DEBT SERVICE ⁽¹⁾ | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's | TOTAL O&M BUDGET | | O&M | IRRIGATION | 2014 DEBT SERVICE ⁽²⁾ | 2016 DEBT SERVICE ⁽²⁾ | TOTAL ⁽³⁾ |
| PLATTED | | | | | | | | | | | | | | |
| Non-Residential | | | | | | | | | | | | | | |
| Retail - Audi | 60.00 | 60.00 | | | 1.15 | 69.00 | 4.31% | \$20,576.29 | \$5,552.38 | \$342.94 | \$92.54 | | | \$435.48 |
| Hotel - Fairfield Inn | 92.00 | 92.00 | | | 0.6 | 55.20 | 3.45% | \$16,461.03 | \$4,270.98 | \$178.93 | \$46.42 | | | \$225.35 |
| Light Industrial - Morningstar | 100.00 | 100.00 | | | 0.85 | 85.00 | 5.30% | \$25,347.60 | \$3,767.41 | \$253.48 | \$37.67 | | | \$291.15 |
| Retail - Culvers | 4.44 | 4.44 | | | 1.15 | 5.11 | 0.32% | \$1,523.67 | \$2,521.92 | \$342.94 | \$567.62 | | | \$910.56 |
| Retail - Kiddie Academy | 10.00 | 10.00 | | | 1.15 | 11.50 | 0.72% | \$3,429.38 | \$2,322.22 | \$342.94 | \$232.22 | | | \$575.16 |
| Hospital - NTBH | 123.00 | 123.00 | 123 | | 0.60 | 73.33 | 4.58% | \$21,866.61 | \$7,212.67 | \$177.78 | \$58.64 | \$904.03 | | \$1,140.45 |
| Retail - 7-11 | 4.48 | 4.48 | | | 1.15 | 5.15 | 0.32% | \$1,536.36 | \$2,035.58 | \$342.94 | \$454.37 | | | \$797.31 |
| Retail - Cooper's Hawk | 10.52 | 10.52 | | | 1.15 | 12.10 | 0.76% | \$3,608.40 | \$6,471.15 | \$342.94 | \$615.01 | | | \$957.95 |
| Residential | | | | | | | | | | | | | | |
| Apartments - BH | 100 | 100 | | | 0.25 | 25.00 | 1.56% | \$7,455.18 | \$6,424.46 | \$74.56 | \$64.24 | | | \$138.80 |
| Apartments - Altis | 392 | 392 | | | 0.25 | 98.00 | 6.12% | \$29,224.29 | \$25,051.55 | \$74.56 | \$63.91 | | | \$138.47 |
| The Arbors | | | | | | | | | | | | | | |
| TH - Parcel M21 | 118 | 118 | | 118 | 0.60 | 70.35 | 4.39% | \$20,977.72 | \$46,080.30 | \$177.78 | \$390.51 | | \$797.19 | \$1,365.48 |
| SF 30 - 40 - Parcel M21 | 23 | 23 | | 23 | 1.00 | 23.00 | 1.44% | \$6,858.76 | \$12,710.50 | \$298.21 | \$552.63 | | \$1,407.15 | \$2,257.99 |
| SF 41 - 50 - Parcel M21 | 1 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$594.50 | \$298.21 | \$594.50 | | \$1,407.15 | \$2,299.86 |
| SF 51 - 60 - Parcel M21 | 1 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$636.25 | \$298.21 | \$636.25 | | \$1,407.15 | \$2,341.61 |
| SF 61 - 70 - Parcel M21 | 3 | 3 | | 3 | 1.00 | 3.00 | 0.19% | \$894.62 | \$2,033.98 | \$298.21 | \$677.99 | | \$1,407.15 | \$2,383.35 |
| SF 71 - 80 - Parcel M21 | 1 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$719.86 | \$298.21 | \$719.86 | | \$1,407.15 | \$2,425.22 |
| Windermere | | | | | | | | | | | | | | |
| TH (Active) | 220 | 220 | 220 | | 0.60 | 131.15 | 8.19% | \$39,111.01 | \$67,745.88 | \$177.78 | \$307.94 | \$797.19 | | \$1,282.91 |
| Ridge | | | | | | | | | | | | | | |
| SF 30 - 40 | 14 | 14 | 13 | | 1.00 | 14.00 | 0.87% | \$4,174.90 | \$7,229.25 | \$298.21 | \$516.38 | \$1,275.51 | | \$2,090.10 |
| SF 41 - 50 | 163 | 163 | 162 | | 1.00 | 163.00 | 10.17% | \$48,607.75 | \$90,994.37 | \$298.21 | \$558.25 | \$1,275.51 | | \$2,131.97 |
| SF 51 - 60 | 194 | 194 | 194 | | 1.00 | 194.00 | 12.11% | \$57,852.17 | \$116,398.51 | \$298.21 | \$599.99 | \$1,275.51 | | \$2,173.71 |
| SF 61 - 70 | 47 | 47 | 47 | | 1.00 | 47.00 | 2.93% | \$14,015.73 | \$30,161.64 | \$298.21 | \$641.74 | \$1,275.51 | | \$2,215.46 |
| SF 71 - 80 | 85 | 85 | 83 | | 1.00 | 85.00 | 5.30% | \$25,347.60 | \$58,106.80 | \$298.21 | \$683.61 | \$1,275.51 | | \$2,257.33 |
| SF 71 - 80 Plus | 61 | 61 | 60 | | 1.00 | 61.00 | 3.81% | \$18,190.63 | \$44,386.77 | \$298.21 | \$727.65 | \$1,275.51 | | \$2,301.37 |
| Persimmon Park | | | | | | | | | | | | | | |
| SF - Parcel M21 (PP) - 30 - 40 | 160 | 160 | | 160 | 1.00 | 160.00 | 9.99% | \$47,713.13 | \$78,718.77 | \$298.21 | \$491.99 | | \$1,407.15 | \$2,197.35 |
| SF - Parcel M21 (PP) - 41 - 50 | 152 | 152 | | 152 | 1.00 | 152.00 | 9.49% | \$45,327.48 | \$81,147.43 | \$298.21 | \$533.86 | | \$1,407.15 | \$2,239.22 |
| SF - Parcel M21 (PP) - 51 - 60 | 18 | 18 | | 18 | 1.00 | 18.00 | 1.12% | \$5,367.73 | \$10,360.97 | \$298.21 | \$575.61 | | \$1,407.15 | \$2,280.97 |
| UNPLATTED | | | | | | | | | | | | | | |
| Condo - Parcel M21 - Unplatted | 80 | 0 | | 80 | 0.48 | 38.40 | 2.40% | \$11,451.15 | \$0.00 | \$143.14 | \$0.00 | | \$637.75 | \$780.89 |
| Total District | 2237 | 2157 | 902 | 557 | | 1602.29 | 100.00% | \$477,813.83 | \$713,656.11 | | | | | |

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

(\$28,668.83) (\$42,819.37)

Net Revenue to be Collected

\$449,145.00 **\$670,836.74**

⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 5 (five) Series 2014 Prepayments.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IRRIGATION REVENUE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES:

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

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

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

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

Tab 4

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Pasco County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance, irrigation program administration, and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), attached hereto as **Exhibit "A,"** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services, facilities and irrigation program administration provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, operations, and irrigation program administration is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance and the special assessments for irrigation program administration in the amounts set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, operations, and irrigation program administration as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance and a special assessment for irrigation program administration are hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance and the special assessments for irrigation program administration imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments and for irrigation program administration assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Tax Roll Assessments. The operations and maintenance special assessments, irrigation special assessments, and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same

manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

- B. **Direct Bill Assessments.** The operations and maintenance special assessments, irrigation special assessments, and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2023; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2023, 25% due no later than February 1, 2024 and 25% due no later than May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023/2024, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 24TH DAY OF AUGUST 2023.

ATTEST:

**WIREGRASS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Exhibit A
Budget



Rizzetta & Company

Wiregrass Community Development District

wiregrasscdd.org

Approved Proposed Budget for Fiscal Year 2023-2024

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| General Fund Budget for Fiscal Year 2023-2024 | 1 |
| Irrigation Fund Budget for Fiscal Year 2023-2024 | 3 |
| Debt Service Fund Budget for Fiscal Year 2023-2024 | 4 |
| Assessments Charts for Fiscal Year 2023-2024 | 5 |
| General Fund Budget Account Category Descriptions | 13 |
| Irrigation Fund Budget Account Category Descriptions | 16 |
| Debt Service Fund Budget Account Category Descriptions | 17 |

Approved Proposed Budget
Wiregrass Community Development District
General Fund
Fiscal Year 2023/2024

| | Chart of Accounts Classification | Actual YTD through 06/30/23 | Projected Annual Totals 2022/2023 | Annual Budget for 2022/2023 | Projected Budget variance for 2022/2023 | Budget for 2023/2024 | Budget Increase (Decrease) vs 2022/2023 | Comments |
|----|--|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 4,583 | \$ 6,111 | \$ - | \$ 6,111 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll* | \$ 390,015 | \$ 390,015 | \$ 387,343 | \$ 2,672 | \$ 438,381 | \$ 51,038 | |
| 7 | Off Roll* | \$ 43,153 | \$ 43,153 | \$ 43,153 | \$ - | \$ 10,764 | \$ (32,389) | |
| 8 | | | | | | | | |
| 9 | TOTAL REVENUES | \$ 437,751 | \$ 439,279 | \$ 430,496 | \$ 8,783 | \$ 449,145 | \$ 18,649 | |
| 10 | | | | | | | | |
| 11 | Balance Forward from Prior Year | \$ - | \$ - | \$ 80,000 | \$ (80,000) | \$ 40,000 | \$ (40,000) | |
| 12 | | | | | | | | |
| 13 | TOTAL REVENUES AND BALANCE FORWARD | \$ 437,751 | \$ 439,279 | \$ 510,496 | \$ (71,217) | \$ 489,145 | \$ (21,351) | |
| 14 | | | | | | | | |
| 15 | <i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification*</i> | | | | | | | |
| 16 | | | | | | | | |
| 17 | EXPENDITURES - ADMINISTRATIVE | | | | | | | |
| 18 | | | | | | | | |
| 19 | Legislative | | | | | | | |
| 20 | Supervisor Fees | \$ 200 | \$ 600 | \$ 2,400 | \$ 1,800 | \$ 2,400 | \$ - | 1 BOS paid |
| 21 | Financial & Administrative | | | | | | | |
| 22 | Administrative Services | \$ 2,433 | \$ 3,245 | \$ 3,245 | \$ - | \$ 3,407 | \$ 162 | Cost of living adjustment |
| 23 | District Management | \$ 11,025 | \$ 14,700 | \$ 14,700 | \$ - | \$ 15,435 | \$ 735 | Cost of living adjustment |
| 24 | District Engineer | \$ 6,911 | \$ 9,215 | \$ 15,000 | \$ 5,785 | \$ 15,000 | \$ - | |
| 25 | Disclosure Report | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 | \$ - | |
| 26 | Trustees Fees | \$ 9,108 | \$ 9,000 | \$ 9,000 | \$ - | \$ 9,000 | \$ - | |
| 27 | Assessment Roll | \$ 6,300 | \$ 6,300 | \$ 6,300 | \$ - | \$ 6,615 | \$ 315 | Cost of living adjustment |
| 28 | Financial & Revenue Collections | \$ 2,835 | \$ 3,780 | \$ 3,780 | \$ - | \$ 3,969 | \$ 189 | Cost of living adjustment |
| 29 | Tax Collector /Property Appraiser Fees | \$ 150 | \$ 150 | \$ 150 | \$ - | \$ 150 | \$ - | |
| 30 | Accounting Services | \$ 9,734 | \$ 12,980 | \$ 12,978 | \$ (2) | \$ 13,627 | \$ 649 | Cost of living adjustment |
| 31 | Auditing Services | \$ 3,510 | \$ 3,510 | \$ 3,510 | \$ - | \$ 3,510 | \$ - | Berger Audit = \$3,510 thru FY 23/24 |
| 32 | Arbitrage Rebate Calculation | \$ 450 | \$ 450 | \$ 900 | \$ 450 | \$ 900 | \$ - | Series 2014 & 2016 Confirmed with AMTEC |
| 33 | Public Officials Liability Insurance | \$ 2,667 | \$ 2,667 | \$ 2,791 | \$ 124 | \$ 2,934 | \$ 143 | Per EGIS estimate |
| 34 | Legal Advertising | \$ 310 | \$ 413 | \$ 1,000 | \$ 587 | \$ 1,000 | \$ - | |
| 35 | Miscellaneous Mailings | \$ - | \$ - | \$ 500 | \$ 500 | \$ 500 | \$ - | |
| 36 | Dues, Licenses & Fees | \$ 175 | \$ 175 | \$ 175 | \$ - | \$ 175 | \$ - | |
| 37 | Website Hosting, Maintenance, Backup (and | \$ 3,113 | \$ 3,713 | \$ 3,638 | \$ (75) | \$ 3,938 | \$ 300 | Rizzetta Tech & Campus Suite Contracts |
| 38 | Legal Counsel | | | | | | | |
| 39 | District Counsel | \$ 4,895 | \$ 6,527 | \$ 20,000 | \$ 13,473 | \$ 15,000 | \$ (5,000) | DC Confirmed |
| 40 | | | | | | | | |
| 41 | Administrative Subtotal | \$ 69,816 | \$ 83,424 | \$ 106,067 | \$ 22,643 | \$ 103,560 | \$ (2,507) | |
| 42 | | | | | | | | |

Approved Proposed Budget
Wiregrass Community Development District
General Fund
Fiscal Year 2023/2024

| | Chart of Accounts Classification | Actual YTD through 06/30/23 | Projected Annual Totals 2022/2023 | Annual Budget for 2022/2023 | Projected Budget variance for 2022/2023 | Budget for 2023/2024 | Budget Increase (Decrease) vs 2022/2023 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 43 | EXPENDITURES - FIELD OPERATIONS | | | | | | | |
| 44 | | | | | | | | |
| 45 | Electric Utility Services | | | | | | | |
| 46 | Street Lights | \$ 63,672 | \$ 84,896 | \$ 133,180 | \$ 48,284 | \$ 120,000 | \$ (13,180) | Adding 82 additional street lights to Persimmon Park Phase 2 -\$2,665 per month |
| 47 | Utility Bond | \$ - | \$ - | \$ 6,000 | \$ 6,000 | \$ - | \$ (6,000) | |
| 48 | Utility-Fountains | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | Fountains added to Persimmon Park |
| 49 | Stormwater Control | | | | | | | |
| 50 | Aquatic Maintenance | \$ 32,500 | \$ 43,333 | \$ 25,000 | \$ (18,333) | \$ 25,000 | \$ - | Future pond clean up projects |
| 51 | Lake/Pond Bank Maintenance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | Pond bank mowing |
| 52 | Wetland Monitoring & Maintenance | \$ 2,850 | \$ 3,800 | \$ 25,000 | \$ 21,200 | \$ 25,000 | \$ - | Per contract Florida Natives Nursery \$13,680 + additional future services |
| 53 | Aquatic Plant Replacement | \$ - | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | Persimmon Park 1 & 2 |
| 54 | Other Physical Environment | | | | | | | |
| 55 | Maintenance Bond | \$ 1,906 | \$ 1,906 | \$ 4,338 | \$ 2,432 | \$ 4,500 | \$ 162 | WREC utility bond annual premium based on bond value - \$92K per WREC/EGIS |
| 56 | General Liability Insurance | \$ 3,259 | \$ 3,259 | \$ 3,411 | \$ 152 | \$ 3,585 | \$ 174 | Per EGIS estimate |
| 57 | Landscape Maintenance | \$ 113,850 | \$ 151,800 | \$ 162,000 | \$ 10,200 | \$ 162,000 | \$ - | Adding areas to scope |
| 58 | Landscape Replacement Plants, Shrubs, Trees | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | |
| 59 | Landscape - Mulch | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | Trees along roadways/ponds |
| 60 | Lift Station Perimeter Maintenance | \$ - | \$ - | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ - | Fencing & gate repairs- Persimmon Park/Heuland pond entrance to Windermere |
| 61 | Road & Street Facilities | | | | | | | |
| 62 | Sidewalk Repair & Maintenance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | |
| 63 | Contingency | | | | | | | |
| 64 | Miscellaneous Contingency | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | |
| 65 | | | | | | | | |
| 66 | Field Operations Subtotal | \$ 218,037 | \$ 288,994 | \$ 404,429 | \$ 115,435 | \$ 385,585 | \$ (18,844) | |
| 67 | | | | | | | | |
| 68 | TOTAL EXPENDITURES | \$ 287,853 | \$ 372,419 | \$ 510,496 | \$ 138,077 | \$ 489,145 | \$ (21,351) | |
| 69 | | | | | | | | |
| 70 | EXCESS OF REVENUES OVER | \$ 149,898 | \$ 66,860 | \$ - | \$ 66,860 | \$ - | \$ - | |

**Approved Proposed Budget
Wiregrass Community Development District
Irrigation Revenue Fund
Fiscal Year 2023/2024**

| | Chart of Accounts Classification | Actual YTD through 06/30/23 | Projected Annual Totals 2022/2023 | Annual Budget for 2022/2023 | Projected Budget variance for 2022/2023 | Budget for 2023/2024 | Budget Increase (Decrease) vs 2022/2023 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|--|----------|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 1,328 | \$ 1,328 | \$ - | \$ 1,328 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll* | \$ 585,978 | \$ 585,978 | \$ 581,973 | \$ 4,005 | \$ 670,837 | \$ 88,864 | |
| 7 | Off Roll* | \$ 8,847 | \$ - | \$ 8,847 | \$ (8,847) | \$ - | \$ (8,847) | |
| 8 | | | | | | | | |
| 9 | Balance Forward from Prior Year | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 10 | | | | | | | | |
| 11 | TOTAL REVENUES AND BALANCE FORWARD | \$ 596,153 | \$ 587,306 | \$ 590,820 | \$ (3,514) | \$ 670,837 | \$ 80,017 | |
| 11 | | | | | | | | |
| 13 | EXPENDITURES | | | | | | | |
| 14 | | | | | | | | |
| 15 | Financial and Administrative | | | | | | | |
| 16 | Assessment Roll | \$ 1,575 | \$ 1,575 | \$ 1,575 | \$ - | \$ 1,575 | \$ - | |
| 17 | Reclaimed Accounting fee | \$ 4,725 | \$ 6,300 | \$ 6,300 | \$ - | \$ 6,300 | \$ - | |
| 18 | Water-Sewer Combination Services | | | | | | | |
| 19 | Utility - Reclaimed Irrigation | \$ 455,763 | \$ 607,684 | \$ 582,945 | \$ (24,739) | \$ 662,962 | \$ 80,017 | |
| 20 | | | | | | | | |
| 21 | TOTAL EXPENDITURES | \$ 462,063 | \$ 615,559 | \$ 590,820 | \$ (24,739) | \$ 670,837 | \$ 80,017 | |
| 22 | | | | | | | | |
| 23 | EXCESS OF REVENUES OVER | \$ 134,090 | \$ (28,253) | \$ - | \$ (28,253) | \$ - | \$ - | |

**Wiregrass Community Development District
Debt Service
Fiscal Year 2023/2024**

| Chart of Accounts Classification | Series 2014 | Series 2016 | Budget for 2023/2024 |
|---|---------------------|---------------------|-----------------------|
| | | | |
| REVENUES | | | |
| Special Assessments | | | |
| Net Special Assessments ⁽¹⁾ | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| TOTAL REVENUES | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| | | | |
| EXPENDITURES | | | |
| Administrative | | | |
| Financial & Administrative | | | |
| Debt Service Obligation | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| Administrative Subtotal | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| TOTAL EXPENDITURES | \$940,412.00 | \$611,760.16 | \$1,552,172.16 |
| | | | |
| EXCESS OF REVENUES OVER EXPENDITURES | \$0.00 | \$0.00 | \$0.00 |

Collection and Discount % applicable to the county:

6.0%

Gross assessments

\$1,649,842.86

Notes:

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received

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

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | \$477,813.83 |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | \$18,649.00 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | \$713,656.11 |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | \$80,017.22 |

| | PER UNIT ANNUAL ASSESSMENT | | Proposed Increase / Decrease | |
|---|-----------------------------------|-------------------|-------------------------------------|-----------------|
| | 2022/2023 | 2023/2024 | \$ | % |
| <u>Non-Residential</u> | | | | |
| Operations/Maintenance - Retail (Audi) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - Retail (Audi) | \$92.59 | \$92.54 | -\$0.05 | -0.05% |
| Total | \$423.79 | \$435.48 | \$11.69 | 2.76% |
| Operations/Maintenance - Hotel (Fairfield Inn) | \$172.81 | \$178.93 | \$6.12 | 3.54% |
| Irrigation - Hotel (Fairfield Inn) | \$46.45 | \$46.42 | -\$0.03 | -0.05% |
| Total | \$219.26 | \$225.35 | \$6.09 | 2.78% |
| Operations/Maintenance - Industrial (Morningstar) | \$244.81 | \$253.48 | \$8.67 | 3.54% |
| Irrigation - Industrial (Morningstar) | \$37.71 | \$37.67 | -\$0.04 | -0.09% |
| Total | \$282.52 | \$291.15 | \$8.63 | 3.06% |
| Operations/Maintenance - Culvers (Retail) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - Culvers (Retail) | \$567.66 | \$567.62 | -\$0.05 | -0.01% |
| Total | \$898.86 | \$910.56 | \$11.69 | 1.30% |
| Operations/Maintenance - Kiddie Academy (Retail) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - Kiddie Academy (Retail) | \$232.27 | \$232.22 | -\$0.05 | -0.02% |
| Total | \$563.47 | \$575.16 | \$11.69 | 2.08% |
| Series 2014 Debt Service - Hospital (NTBH) | \$904.03 | \$904.03 | \$0.00 | 0.00% |
| Operations/Maintenance - Hospital (NTBH) | \$171.69 | \$177.78 | \$6.09 | 3.55% |
| Irrigation - Hospital (NTBH) | \$58.66 | \$58.64 | -\$0.02 | -0.04% |
| Total | \$1,134.38 | \$1,140.45 | \$6.07 | 0.53% |
| Operations/Maintenance - 7-11 (Retail) | \$331.20 | \$342.94 | \$11.74 | 3.54% |
| Irrigation - 7-11 (Retail) | \$454.42 | \$454.37 | -\$0.05 | -0.01% |
| Total | \$785.62 | \$797.31 | \$11.69 | 1.49% |
| Operations/Maintenance - Cooper's Hawk (Retail) | \$72.01 | \$342.94 | \$270.93 | 376.24% |
| Irrigation - Cooper's Hawk (Retail) | \$0.00 | \$615.01 | \$615.01 | 100.00% |
| Total | \$72.01 | \$957.95 | \$885.94 | 1230.30% |
| <u>Residential</u> | | | | |
| Operations/Maintenance - Apartments (BH) | \$72.01 | \$74.56 | \$2.55 | 3.54% |
| Irrigation - Apartments (BH) | \$64.26 | \$64.24 | -\$0.01 | -0.02% |
| Total | \$136.27 | \$138.80 | \$2.54 | 1.86% |
| Operations/Maintenance - Apartments (Altis) | \$72.01 | \$74.56 | \$2.55 | 3.54% |
| Irrigation - Apartments (Altis) | \$63.92 | \$63.91 | -\$0.01 | -0.02% |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

| | <u>PER UNIT ANNUAL ASSESSMENT</u> | | <u>Proposed Increase / Decrease</u> | |
|--------------|-----------------------------------|------------------|-------------------------------------|--------------|
| | <u>2022/2023</u> | <u>2023/2024</u> | <u>\$</u> | <u>%</u> |
| <u>Total</u> | <u>\$135.93</u> | <u>\$138.47</u> | <u>\$2.54</u> | <u>1.87%</u> |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

PER UNIT ANNUAL ASSESSMENT

2022/2023

2023/2024

Proposed Increase / Decrease

\$

%

The Arbors

| | | | | |
|--|-------------------|-------------------|---------------|--------------|
| Series 2016 Debt Service - Townhome - Parcel M21 | \$797.19 | \$797.19 | \$0.00 | 0.00% |
| Operations/Maintenance - Townhome - Parcel M21 | \$171.69 | \$177.78 | \$6.09 | 3.55% |
| Irrigation - Townhome - Parcel M21 | \$390.54 | \$390.51 | -\$0.02 | -0.01% |
| Total | \$1,359.42 | \$1,365.48 | \$6.07 | 0.45% |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 30 - 40 - Parcel M21 | \$552.67 | \$552.63 | -\$0.04 | -0.01% |
| Total | \$2,247.82 | \$2,257.99 | \$10.17 | 0.45% |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 41 - 50 - Parcel M21 | \$594.54 | \$594.50 | -\$0.04 | -0.01% |
| Total | \$2,289.69 | \$2,299.86 | \$10.17 | 0.44% |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 51 - 60 - Parcel M21 | \$636.29 | \$636.25 | -\$0.04 | -0.01% |
| Total | \$2,331.44 | \$2,341.61 | \$10.17 | 0.44% |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 61 - 70 - Parcel M21 | \$678.03 | \$677.99 | -\$0.04 | -0.01% |
| Total | \$2,373.18 | \$2,383.35 | \$10.17 | 0.43% |

| | | | | |
|---|-------------------|-------------------|----------------|--------------|
| Series 2016 Debt Service - SF - Parcel M21 | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - SF - Parcel M21 | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - SF 71 - 80 - Parcel M21 | \$719.91 | \$719.86 | -\$0.04 | -0.01% |
| Total | \$2,415.06 | \$2,425.22 | \$10.17 | 0.42% |

Windermere

| | | | | |
|-------------------------------------|-------------------|-------------------|---------------|--------------|
| Series 2014 Debt Service - Townhome | \$797.19 | \$797.19 | \$0.00 | 0.00% |
| Operations/Maintenance - Townhome | \$171.69 | \$177.78 | \$6.09 | 3.55% |
| Irrigation (Active) - Townhome | \$307.96 | \$307.94 | -\$0.03 | -0.01% |
| Total | \$1,276.84 | \$1,282.91 | \$6.06 | 0.47% |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

| | PER UNIT ANNUAL ASSESSMENT | | Proposed Increase / Decrease | |
|--|-----------------------------------|-------------------|-------------------------------------|--------------|
| | 2022/2023 | 2023/2024 | \$ | % |
| <u>Ridge</u> | | | | |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 30 - 40' | \$516.42 | \$516.38 | -\$0.04 | -0.01% |
| Total | \$2,079.93 | \$2,090.10 | \$10.17 | 0.49% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 41 - 50' | \$558.29 | \$558.25 | -\$0.04 | -0.01% |
| Total | \$2,121.80 | \$2,131.97 | \$10.17 | 0.48% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 51 - 60' | \$600.03 | \$599.99 | -\$0.04 | -0.01% |
| Total | \$2,163.54 | \$2,173.71 | \$10.17 | 0.47% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 61 - 70' | \$641.78 | \$641.74 | -\$0.04 | -0.01% |
| Total | \$2,205.29 | \$2,215.46 | \$10.17 | 0.46% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 71 - 80' | \$683.65 | \$683.61 | -\$0.04 | -0.01% |
| Total | \$2,247.16 | \$2,257.33 | \$10.17 | 0.45% |
| Series 2014 Debt Service - Single Family | \$1,275.51 | \$1,275.51 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 71 - 80' Plus | \$727.69 | \$727.65 | -\$0.04 | -0.01% |
| Total | \$2,291.20 | \$2,301.37 | \$10.17 | 0.44% |
| <u>Persimmon Park</u> | | | | |
| Series 2016 Debt Service - Single Family - Parcel M21 (PP) | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family - Parcel M21 (PP) | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 30 - 40' | \$492.03 | \$491.99 | -\$0.04 | -0.01% |
| Total | \$2,187.18 | \$2,197.35 | \$10.17 | 0.46% |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 O&M Budget | | \$449,145.00 |
| Pasco County Collection Costs: | 2% | \$9,556.28 |
| Early Payment Discount: | 4% | \$19,112.55 |
| 2023/2024 Total: | | <u>\$477,813.83</u> |
| 2022/2023 O&M Budget | | \$430,496.00 |
| 2023/2024 O&M Budget | | \$449,145.00 |
| Total Difference: | | <u><u>\$18,649.00</u></u> |

| | | |
|--------------------------------|----|---------------------------|
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Pasco County Collection Costs: | 2% | \$14,273.12 |
| Early Payment Discount: | 4% | \$28,546.24 |
| 2023/2024 Total: | | <u>\$713,656.11</u> |
| 2022/2023 Irrigation Budget | | \$590,819.52 |
| 2023/2024 Irrigation Budget | | \$670,836.74 |
| Total Difference: | | <u><u>\$80,017.22</u></u> |

| | <u>PER UNIT ANNUAL ASSESSMENT</u> | | <u>Proposed Increase / Decrease</u> | |
|--|-----------------------------------|-------------------|-------------------------------------|--------------|
| | <u>2022/2023</u> | <u>2023/2024</u> | <u>\$</u> | <u>%</u> |
| Series 2016 Debt Service - Single Family - Parcel M21 (PP) | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family - Parcel M21 (PP) | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 41 - 50' | \$533.91 | \$533.86 | -\$0.04 | -0.01% |
| Total | \$2,229.06 | \$2,239.22 | \$10.17 | 0.46% |
| Series 2016 Debt Service - Single Family - Parcel M21 (PP) | \$1,407.15 | \$1,407.15 | \$0.00 | 0.00% |
| Operations/Maintenance - Single Family - Parcel M21 (PP) | \$288.00 | \$298.21 | \$10.21 | 3.55% |
| Irrigation (Active) - Single Family 51-60' | \$575.65 | \$575.61 | -\$0.04 | -0.01% |
| Total | \$2,270.80 | \$2,280.97 | \$10.17 | 0.45% |
| <u>Unplatted</u> | | | | |
| Series 2016 Debt Service - Condo -Parcel M21 | \$637.75 | \$637.75 | \$0.00 | 0.00% |
| Operations/Maintenance - Condo -Parcel M21 | \$138.24 | \$143.14 | \$4.90 | 3.54% |
| Total | \$775.99 | \$780.89 | \$4.90 | 0.63% |

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|--------------------------|------|---------------------|
| TOTAL O&M BUDGET | | \$449,145.00 |
| COLLECTION COSTS @ | 2.0% | \$9,556.28 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$19,112.55 |
| TOTAL O&M ASSESSMENT | | <u>\$477,813.83</u> |

| PRODUCT TYPE | UNITS ASSESSED | | | ALLOCATION OF O&M ASSESSMENT | | | | ANNUAL ASSESSMENT | | | |
|--------------------------------|----------------|----------------------------------|----------------------------------|------------------------------|----------------|----------------|---------------------|-------------------|----------------------------------|----------------------------------|----------------------|
| | O&M | 2014 DEBT SERVICE ⁽¹⁾ | 2016 DEBT SERVICE ⁽¹⁾ | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's | TOTAL O&M BUDGET | O&M | 2014 DEBT SERVICE ⁽²⁾ | 2016 DEBT SERVICE ⁽²⁾ | TOTAL ⁽³⁾ |
| <u>PLATTED</u> | | | | | | | | | | | |
| <u>Non-Residential</u> | | | | | | | | | | | |
| Retail | 89 | | | 1.15 | 102.86 | 6.42% | \$30,674.10 | \$342.94 | | | \$342.94 / 1kSqFt |
| Hotel - Fairfield Inn | 92 | | | 0.6 | 55.20 | 3.45% | \$16,461.03 | \$178.93 | | | \$178.93 / Room |
| Light Industrial - Morningstar | 100 | | | 0.85 | 85.00 | 5.30% | \$25,347.60 | \$253.48 | | | \$253.48 / 1kSqFt |
| Hospital - NTBH | 123 | 123 | | 0.6 | 73.33 | 4.58% | \$21,866.61 | \$177.78 | \$904.03 | | \$1,081.81 / Bed |
| <u>Residential</u> | | | | | | | | | | | |
| Apartments | 492 | | | 0.25 | 123.00 | 7.68% | \$36,679.47 | \$74.56 | | | \$74.56 / Lot |
| <u>The Arbors</u> | | | | | | | | | | | |
| TH - Parcel M21 | 118 | | 118 | 0.60 | 70.35 | 4.39% | \$20,977.72 | \$177.78 | | \$797.19 | \$974.97 / Unit |
| SF 30 - 40 - Parcel M21 | 23 | | 23 | 1.00 | 23.00 | 1.44% | \$6,858.76 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 41 - 50 - Parcel M21 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 51 - 60 - Parcel M21 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 61 - 70 - Parcel M21 | 3 | | 3 | 1.00 | 3.00 | 0.19% | \$894.62 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| SF 71 - 80 - Parcel M21 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$298.21 | \$1,407.15 | | \$1,705.36 / Lot |
| <u>Windermere</u> | | | | | | | | | | | |
| TH (Active) | 220 | 220 | | 0.60 | 131.15 | 8.19% | \$39,111.01 | \$177.78 | \$797.19 | | \$974.97 / Unit |
| <u>Ridge</u> | | | | | | | | | | | |
| SF 30 - 40 | 14 | 13 | | 1.00 | 14.00 | 0.87% | \$4,174.90 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 41 - 50 | 163 | 162 | | 1.00 | 163.00 | 10.17% | \$48,607.75 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 51 - 60 | 194 | 194 | | 1.00 | 194.00 | 12.11% | \$57,852.17 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 61 - 70 | 47 | 47 | | 1.00 | 47.00 | 2.93% | \$14,015.73 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| SF 71 - 80 | 146 | 143 | | 1.00 | 146.00 | 9.11% | \$43,538.23 | \$298.21 | \$1,275.51 | | \$1,573.72 / Lot |
| <u>Persimmon Park</u> | | | | | | | | | | | |
| SF - Parcel M21 (PP) - 30 - 40 | 160 | | 160 | 1.00 | 160.00 | 9.99% | \$47,713.13 | \$298.21 | | \$1,407.15 | \$1,705.36 / Lot |
| SF - Parcel M21 (PP) - 41 - 50 | 152 | | 152 | 1.00 | 152.00 | 9.49% | \$45,327.48 | \$298.21 | | \$1,407.15 | \$1,705.36 / Lot |
| SF - Parcel M21 (PP) - 51 - 60 | 18 | | 18 | 1.00 | 18.00 | 1.12% | \$5,367.73 | \$298.21 | | \$1,407.15 | \$1,705.36 / Lot |
| <u>UNPLATTED</u> | | | | | | | | | | | |
| Condo - Parcel M21 - Unplatted | 80 | | 80 | 0.48 | 38.40 | 2.40% | \$11,451.15 | \$143.14 | | \$637.75 | \$780.89 / Unit |
| Total District | 2237 | 902 | 557 | | 1602.29 | 100.00% | \$477,813.83 | | | | |

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

(\$28,668.83)

Net Revenue to be Collected

\$449,145.00

⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 2 (two) Series 2014 Prepayments.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 IRRIGATION ASSESSMENT SCHEDULE

| | | |
|-----------------------------|------|---------------------|
| TOTAL IRRIGATION BUDGET | | \$670,836.74 |
| COLLECTION COSTS @ | 2.0% | \$14,273.12 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$28,546.24 |
| TOTAL IRRIGATION ASSESSMENT | | <u>\$713,656.11</u> |

| <u>UNITS ASSESSED</u> | | | <u>IRRIGATION</u> | <u>BUDGET</u> | <u>IRRIGATION</u> | <u>TOTAL ⁽¹⁾</u> | | |
|--------------------------------|-------------|--------|-------------------|---------------------|-------------------|-----------------------------|---|--------|
| <u>PRODUCT TYPE</u> | | | <u>IRRIGATION</u> | | | | | |
| <u>PLATTED</u> | | | | | | | | |
| <u>Non-Residential</u> | | | | | | | | |
| Retail - Audi | 60 | 1kSqFt | | \$5,552.38 | \$92.54 | \$92.54 | / | 1kSqFt |
| Hotel - Fairfield Inn | 92 | Rooms | | \$4,270.98 | \$46.42 | \$46.42 | / | Room |
| Light Industrial - Morningstar | 100 | 1kSqFt | | \$3,767.41 | \$37.67 | \$37.67 | / | 1kSqFt |
| Retail - Culvers | 4.443 | 1kSqFt | | \$2,521.92 | \$567.62 | \$567.62 | / | 1kSqFt |
| Retail - Kiddie Academy | 10 | 1kSqFt | | \$2,322.22 | \$232.22 | \$232.22 | / | 1kSqFt |
| Hospital - NTBH | 123 | Beds | | \$7,212.67 | \$58.64 | \$58.64 | / | Bed |
| Retail - 7-11 | 4.48 | 1kSqFt | | \$2,035.58 | \$454.37 | \$454.37 | / | 1kSqFt |
| Retail - Cooper's Hawk | 10.522 | 1kSqFt | | \$6,471.15 | \$615.01 | \$615.01 | / | 1kSqFt |
| <u>Residential</u> | | | | | | | | |
| Apartments - BH | 100 | Lots | | \$6,424.46 | \$64.24 | \$64.24 | / | Lot |
| Apartments - Altis | 392 | Lots | | \$25,051.55 | \$63.91 | \$63.91 | / | Unit |
| <u>The Arbors</u> | | | | | | | | |
| TH - Parcel M21 | 118 | Units | | \$46,080.30 | \$390.51 | \$390.51 | / | Lot |
| SF 30 - 40 - Parcel M21 | 23 | Lots | | \$12,710.50 | \$552.63 | \$552.63 | / | Lot |
| SF 41 - 50 - Parcel M21 | 1 | Lots | | \$594.50 | \$594.50 | \$594.50 | / | Lot |
| SF 51 - 60 - Parcel M21 | 1 | Lots | | \$636.25 | \$636.25 | \$636.25 | / | Lot |
| SF 61 - 70 - Parcel M21 | 3 | Lots | | \$2,033.98 | \$677.99 | \$677.99 | / | Lot |
| SF 71 - 80 - Parcel M21 | 1 | Lots | | \$719.86 | \$719.86 | \$719.86 | / | Lot |
| <u>Windermere</u> | | | | | | | | |
| TH (Active) | 220 | Units | | \$67,745.88 | \$307.94 | \$307.94 | / | Unit |
| <u>Ridge</u> | | | | | | | | |
| SF 30 - 40 | 14 | Lots | | \$7,229.25 | \$516.38 | \$516.38 | / | Lot |
| SF 41 - 50 | 163 | Lots | | \$90,994.37 | \$558.25 | \$558.25 | / | Lot |
| SF 51 - 60 | 194 | Lots | | \$116,398.51 | \$599.99 | \$599.99 | / | Lot |
| SF 61 - 70 | 47 | Lots | | \$30,161.64 | \$641.74 | \$641.74 | / | Lot |
| SF 71 - 80 | 85 | Lots | | \$58,106.80 | \$683.61 | \$683.61 | / | Lot |
| SF 71 - 80 Plus | 61 | Lots | | \$44,386.77 | \$727.65 | \$727.65 | / | Lot |
| <u>Persimmon Park</u> | | | | | | | | |
| SF - Parcel M21 (PP) - 30 - 40 | 160 | Lots | | \$78,718.77 | \$491.99 | \$491.99 | / | Lot |
| SF - Parcel M21 (PP) - 41 - 50 | 152 | Lots | | \$81,147.43 | \$533.86 | \$533.86 | / | Lot |
| SF - Parcel M21 (PP) - 51 - 60 | 18 | Lots | | \$10,360.97 | \$575.61 | \$575.61 | / | Lot |
| <u>UNPLATTED</u> | | | | | | | | |
| Condo - Parcel M21 - Unplatted | 0 | Units | | \$0.00 | \$0.00 | \$0.00 | / | Unit |
| Total District | 2157 | | | \$713,656.11 | | | | |

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%): **(\$42,819.37)**

Net Revenue to be Collected **\$670,836.74**

⁽¹⁾ Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|-----------------------------|------|---------------------|
| TOTAL O&M BUDGET | | \$449,145.00 |
| COLLECTION COSTS @ | 2.0% | \$9,556.28 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$19,112.55 |
| TOTAL O&M ASSESSMENT | | <u>\$477,813.83</u> |
| | | |
| TOTAL IRRIGATION BUDGET | | \$670,836.74 |
| COLLECTION COSTS @ | 2.0% | \$14,273.12 |
| EARLY PAYMENT DISCOUNT @ | 4.0% | \$28,546.24 |
| TOTAL IRRIGATION ASSESSMENT | | <u>\$713,656.11</u> |

| UNITS ASSESSED | | | | | ALLOCATION OF O&M ASSESSMENT | | | | ANNUAL ASSESSMENT | | | | | |
|--------------------------------|--------|------------|-------------------------------------|-------------------------------------|------------------------------|----------------|------------------|---------------------|----------------------|----------|------------|-------------------------------------|-------------------------------------|----------------------|
| PRODUCT TYPE | O&M | IRRIGATION | 2014 DEBT SERVICE ⁽¹⁾ | 2016 DEBT SERVICE ⁽¹⁾ | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's | TOTAL O&M BUDGET | IRRIGATION BUDGET | O&M | IRRIGATION | 2014 DEBT SERVICE ⁽²⁾ | 2016 DEBT SERVICE ⁽²⁾ | TOTAL ⁽³⁾ |
| <u>Platted</u> | | | | | | | | | | | | | | |
| <u>Non-Residential</u> | | | | | | | | | | | | | | |
| Retail - Audi | 60.00 | 60.00 | | | 1.15 | 69.00 | 4.31% | \$20,576.29 | \$5,552.38 | \$342.94 | \$92.54 | | | \$435.48 |
| Hotel - Fairfield Inn | 92.00 | 92.00 | | | 0.6 | 55.20 | 3.45% | \$16,461.03 | \$4,270.98 | \$178.93 | \$46.42 | | | \$225.35 |
| Light Industrial - Morningstar | 100.00 | 100.00 | | | 0.85 | 85.00 | 5.30% | \$25,347.60 | \$3,767.41 | \$253.48 | \$37.67 | | | \$291.15 |
| Retail - Culvers | 4.44 | 4.44 | | | 1.15 | 5.11 | 0.32% | \$1,523.67 | \$2,521.92 | \$342.94 | \$567.62 | | | \$910.56 |
| Retail - Kiddie Academy | 10.00 | 10.00 | | | 1.15 | 11.50 | 0.72% | \$3,429.38 | \$2,322.22 | \$342.94 | \$232.22 | | | \$575.16 |
| Hospital - NTBH | 123.00 | 123.00 | 123 | | 0.60 | 73.33 | 4.58% | \$21,866.61 | \$7,212.67 | \$177.78 | \$58.64 | \$904.03 | | \$1,140.45 |
| Retail - 7-11 | 4.48 | 4.48 | | | 1.15 | 5.15 | 0.32% | \$1,536.36 | \$2,035.58 | \$342.94 | \$454.37 | | | \$797.31 |
| Retail - Cooper's Hawk | 10.52 | 10.52 | | | 1.15 | 12.10 | 0.76% | \$3,608.40 | \$6,471.15 | \$342.94 | \$615.01 | | | \$957.95 |
| <u>Residential</u> | | | | | | | | | | | | | | |
| Apartments - BH | 100 | 100 | | | 0.25 | 25.00 | 1.56% | \$7,455.18 | \$6,424.46 | \$74.56 | \$64.24 | | | \$138.80 |
| Apartments - Altis | 392 | 392 | | | 0.25 | 98.00 | 6.12% | \$29,224.29 | \$25,051.55 | \$74.56 | \$63.91 | | | \$138.47 |
| <u>The Arbors</u> | | | | | | | | | | | | | | |
| TH - Parcel M21 | 118 | 118 | | 118 | 0.60 | 70.35 | 4.39% | \$20,977.72 | \$46,080.30 | \$177.78 | \$390.51 | | \$797.19 | \$1,365.48 |
| SF 30 - 40 - Parcel M21 | 23 | 23 | | 23 | 1.00 | 23.00 | 1.44% | \$6,858.76 | \$12,710.50 | \$298.21 | \$552.63 | | \$1,407.15 | \$2,257.99 |
| SF 41 - 50 - Parcel M21 | 1 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$594.50 | \$298.21 | \$594.50 | | \$1,407.15 | \$2,299.86 |
| SF 51 - 60 - Parcel M21 | 1 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$636.25 | \$298.21 | \$636.25 | | \$1,407.15 | \$2,341.61 |
| SF 61 - 70 - Parcel M21 | 3 | 3 | | 3 | 1.00 | 3.00 | 0.19% | \$894.62 | \$2,033.98 | \$298.21 | \$677.99 | | \$1,407.15 | \$2,383.35 |
| SF 71 - 80 - Parcel M21 | 1 | 1 | | 1 | 1.00 | 1.00 | 0.06% | \$298.21 | \$719.86 | \$298.21 | \$719.86 | | \$1,407.15 | \$2,425.22 |
| <u>Windermere</u> | | | | | | | | | | | | | | |
| TH (Active) | 220 | 220 | 220 | | 0.60 | 131.15 | 8.19% | \$39,111.01 | \$67,745.88 | \$177.78 | \$307.94 | \$797.19 | | \$1,282.91 |
| <u>Ridge</u> | | | | | | | | | | | | | | |
| SF 30 - 40 | 14 | 14 | 13 | | 1.00 | 14.00 | 0.87% | \$4,174.90 | \$7,229.25 | \$298.21 | \$516.38 | \$1,275.51 | | \$2,090.10 |
| SF 41 - 50 | 163 | 163 | 162 | | 1.00 | 163.00 | 10.17% | \$48,607.75 | \$90,994.37 | \$298.21 | \$558.25 | \$1,275.51 | | \$2,131.97 |
| SF 51 - 60 | 194 | 194 | 194 | | 1.00 | 194.00 | 12.11% | \$57,852.17 | \$116,398.51 | \$298.21 | \$599.99 | \$1,275.51 | | \$2,173.71 |
| SF 61 - 70 | 47 | 47 | 47 | | 1.00 | 47.00 | 2.93% | \$14,015.73 | \$30,161.64 | \$298.21 | \$641.74 | \$1,275.51 | | \$2,215.46 |
| SF 71 - 80 | 85 | 85 | 83 | | 1.00 | 85.00 | 5.30% | \$25,347.60 | \$58,106.80 | \$298.21 | \$683.61 | \$1,275.51 | | \$2,257.33 |
| SF 71 - 80 Plus | 61 | 61 | 60 | | 1.00 | 61.00 | 3.81% | \$18,190.63 | \$44,386.77 | \$298.21 | \$727.65 | \$1,275.51 | | \$2,301.37 |
| <u>Persimmon Park</u> | | | | | | | | | | | | | | |
| SF - Parcel M21 (PP) - 30 - 40 | 160 | 160 | | 160 | 1.00 | 160.00 | 9.99% | \$47,713.13 | \$78,718.77 | \$298.21 | \$491.99 | | \$1,407.15 | \$2,197.35 |
| SF - Parcel M21 (PP) - 41 - 50 | 152 | 152 | | 152 | 1.00 | 152.00 | 9.49% | \$45,327.48 | \$81,147.43 | \$298.21 | \$533.86 | | \$1,407.15 | \$2,239.22 |
| SF - Parcel M21 (PP) - 51 - 60 | 18 | 18 | | 18 | 1.00 | 18.00 | 1.12% | \$5,367.73 | \$10,360.97 | \$298.21 | \$575.61 | | \$1,407.15 | \$2,280.97 |
| <u>UNPLATTED</u> | | | | | | | | | | | | | | |
| Condo - Parcel M21 - Unplatted | 80 | 0 | | 80 | 0.48 | 38.40 | 2.40% | \$11,451.15 | \$0.00 | \$143.14 | \$0.00 | | \$637.75 | \$780.89 |
| Total District | 2237 | 2157 | 902 | 557 | | 1602.29 | 100.00% | \$477,813.83 | \$713,656.11 | | | | | |

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

(\$28,668.83) (\$42,819.37)

Net Revenue to be Collected

\$449,145.00 **\$670,836.74**

⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 5 (five) Series 2014 Prepayments.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IRRIGATION REVENUE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES:

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

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

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

DEBT SERVICE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

EXHIBIT B
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

Tab 5

RESOLUTION 2023-10

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED THIS _____ Day of _____ 2023.

**WIREGRASS COMMUNITY
DEVELOPMENT DISTRICT**

CHAIR / VICE CHAIR

ATTEST:

SECRETARY / ASSISTANT SECRETARY

EXHIBIT A: Meeting Schedule

EXHIBIT "A"

**WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS MEETING DATES
FOR FISCAL YEAR 2023/2024**

October 26, 2023

November 30, 2023 *Adjusted due to Holiday.

December 21, 2023 *Adjusted due to Holiday.

January 25, 2024

February 22, 2024

March 28, 2024

April 25, 2024

May 23, 2024

June 27, 2024

July 25, 2024

August 22, 2024

September 26, 2024

All meetings will convene at 10:00 a.m., at office of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544.

Tab 6

**AGREEMENT BY AND BETWEEN THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
AND LENNAR HOMES, LLC, REGARDING THE DIRECT COLLECTION OF SPECIAL
ASSESSMENTS FOR FISCAL YEAR 2023-2024**

This **Agreement** is made and entered into as of this ____ day of _____, 2023, by and between:

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Pasco County, Florida (hereinafter "**District**"), and

LENNAR HOMES, LLC, a Florida limited liability company and the owner of a portion of the property located within the boundaries of the District (hereinafter, the "**Property Owner**"). For purposes of this agreement, Property Owner's property is more particularly described in **Exhibit "A"** attached hereto (the "**Property**").

RECITALS

WHEREAS, the District was established by Rule 42MMM-1, Florida Administrative Code, as amended, adopted by the Florida Land and Water Adjudicatory Commission ("FLWAC") for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"); and

WHEREAS, pursuant to sections 190.021 and 190.022, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District ("**O&M Assessments**"), and, regardless of imposition method, and pursuant to sections 190.021, 190.022, and 190.026, and Chapters 170 and 197, *Florida Statutes*, the District may collect such O&M Assessments by direct bill or on the tax roll; and

WHEREAS, Property Owner agrees that the O&M Assessments, which were imposed on the lands within the District, including the Property, have been validly imposed and constitute valid, legal and binding liens upon the lands within the District; and

WHEREAS, pursuant to section 197.3632, *Florida Statutes*, the District intends to utilize the uniform method of levying, collecting and enforcing the O&M Assessments, and previously levied debt services assessments, if any (together, the "**Special Assessments**"), against the Property once platted and collect such Special Assessments on the Pasco County tax roll for platted lots; and

WHEREAS, the District and Property Owner desire to arrange for the direct collection of the District's Special Assessments prior to platting of the Property; and

WHEREAS, Property Owner desires to provide for the direct payment of Special Assessments.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

2. **VALIDITY OF SPECIAL ASSESSMENTS.** Property Owner agrees that the Special Assessments have been validly imposed and constitute valid, legal and binding liens upon the lands within the District. Property Owner hereby waives and relinquishes any rights it may have to challenge, object to or otherwise fail to pay such Series Assessments.

3. **COVENANT TO PAY.** Property Owner agrees to pay the O&M Assessments and its previously levied debt service assessments attributable to the Property, regardless of whether Property Owner owns the Property at the time of such payment. Nothing herein shall prohibit Property Owner from prorating or otherwise collecting these Special Assessments from subsequent purchasers of the Property. The District shall send a bill to Property Owner on or about November 1, 2023, indicating the exact amount of the O&M Assessments and its previously levied debt service being certified for collection in Fiscal Year 2023/2024. If Property Owner does not pay such invoice in full prior to December 1, 2023, then to the extent permitted by law, Property Owner may pay the Special Assessments in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2023, 25% due no later than February 1, 2024, and 25% due no later than May 1, 2024. The District's decision to collect Special Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect Special Assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

4. **ENFORCEMENT.** This Agreement shall serve as an alternative method for collection of the Special Assessments. This Agreement shall not affect the District's ability to collect and enforce its Special Assessments by any other method authorized by Florida law. Property Owner acknowledges that the failure to pay the Special Assessments may result in the initiation of a foreclosure action, or, at the District's sole discretion, delinquent assessments may be certified for collection on a future Pasco County tax bill. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2023-2024, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the Special Assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate legal proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

5. **NOTICE.** All notices, payments and other communications hereunder (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or telecopied to the parties, as follows:

| | |
|-----------------------|--|
| If to Property Owner: | Lennar Homes, LLC 5505 Blue Lagoon Drive Miami, Florida 33126 Attn: _____ |
| If to the District: | Wiregrass Community Development District 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 Attn: District Manager |
| With a copy to: | Kutak Rock LLP 107 West College Avenue Tallahassee, Florida 32301 Attn: District Counsel |

6. **AMENDMENT.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions

contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

7. **AUTHORITY.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

8. **ASSIGNMENT.** This Agreement may not be assigned, in whole or in part, by either party except upon the written consent of the other. Any purported assignment without such consent shall be void.

9. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Property Owner.

10. **ATTORNEYS' FEES.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

11. **BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or limited liability company other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

12. **APPLICABLE LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

13. **NEGOTIATION AT ARM'S LENGTH.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.


14. **EFFECTIVE DATE.** The Agreement shall take effect as of October 1, 2023.

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

Attest:

Secretary/Assistant Secretary

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT


By: William Porter
Its: Chairman

LENNAR HOMES, LLC, a Florida limited liability company

Witness

By: _____
Name: _____
Title: _____

EXHIBIT A: Description of the Property

Tab 7

RESOLUTION 2023-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT REMOVING AN ASSISTANT SECRETARY
OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

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

WHEREAS, the District’s Board of Supervisors desires to remove an Assistant Secretary of the District.

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

SECTION 1. Lynn Hayes is hereby removed as an Assistant Secretary of the District.

SECTION 2. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS ____ DAY OF ____ 2023.

ATTEST:

**WIREGRASS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson / Vice Chairperson
Board of Supervisors

Tab 8

RESOLUTION 2023-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
REDESIGNATING THE SECRETARY OF THE DISTRICT, AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Wiregrass Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Pasco County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the "Board") previously designated Bob Schleifer as Secretary pursuant to Resolution 2023-07; and

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

Section 1. Scott Brizendine is appointed Secretary

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2023.

**WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

ASSISTANT SECRETARY

Tab 9

FOURTH ADDENDUM TO THE CONTRACT FOR DISTRICT MANAGEMENT SERVICES

This Fourth Addendum to the Contract for District Management Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2023 (the “**Effective Date**”), by and between **Wiregrass Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Pasco County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and the Consultant entered into the Contract for District Management Services dated October 1, 2018 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District and the Consultant desire to amend the Schedule of Fees section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend the Schedule of Fees attached.

The amended Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____
PRINTED NAME: William J. Rizzetta
TITLE: President
DATE: _____

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

BY: _____
PRINTED NAME: _____
TITLE: Chairman/Vice Chairman
DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name

Schedule of Fees

STANDARD ON-GOING SERVICES:

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

| | MONTHLY | ANNUALLY |
|--|-------------------|-----------------|
| Management: | \$1,286.25 | \$15,435 |
| Administrative: | \$283.92 | \$3,407 |
| Accounting (General Fund): | \$1,135.58 | \$13,627 |
| Accounting (Irrigation Fund): | \$525.00 | \$6,615 |
| Financial & Revenue Collections: | \$330.75 | \$3,969 |
| Assessment Roll (General Fund) ¹ | | \$6,615 |
| Assessment Roll (Irrigation Fund) ¹ | | \$1,654 |
| Total Standard On-Going Services: | \$3,561.50 | \$51,322 |

(1) Assessment Roll is paid in one lump-sum at the time the roll is completed.

| ADDITIONAL SERVICES: | FREQUENCY | RATE |
|---|------------------|--------------|
| Extended and Continued Meetings | Hourly | \$ 175 |
| Additional Meetings (includes meeting prep, attendance and drafting of minutes) | Hourly | \$ 175 |
| Estoppel Requests (billed to requestor): | | |
| One Lot (on tax roll) | Per Occurrence | \$ 100 |
| Two+ Lots (on tax roll) | Per Occurrence | \$ 125 |
| One Lot (direct billed by the District) | Per Occurrence | \$ 100 |
| Two–Five Lots (direct billed by the District) | Per Occurrence | \$ 150 |
| Six-Nine Lots (direct billed by the District) | Per Occurrence | \$ 200 |
| Ten+ Lots (direct billed by the District) | Per Occurrence | \$ 250 |
| Long Term Bond Debt Payoff Requests | Per Occurrence | \$ 100/Lot |
| Two+ Lots | Per Occurrence | Upon Request |
| Short Term Bond Debt Payoff Requests & | | |
| Long Term Bond Debt Partial Payoff Requests | | |
| One Lot | Per Occurrence | \$ 125 |
| Two – Five Lots | Per Occurrence | \$ 200 |
| Six – Ten Lots | Per Occurrence | \$ 300 |
| Eleven – Fifteen Lots | Per Occurrence | \$ 400 |
| Sixteen+ Lots | Per Occurrence | \$ 500 |
| Special Assessment Allocation Report | Per Occurrence | Upon Request |
| True-Up Analysis/Report | Per Occurrence | Upon Request |
| Re-Financing Analysis | Per Occurrence | Upon Request |
| Bond Validation Testimony | Per Occurrence | Upon Request |
| Bond Issue Certifications/Closing Documents | Per Occurrence | Upon Request |
| Electronic communications/E-blasts | Per Occurrence | Upon Request |
| Special Information Requests | Hourly | Upon Request |
| Amendment to District Boundary | Hourly | Upon Request |
| Grant Applications | Hourly | Upon Request |
| Escrow Agent | Hourly | Upon Request |
| Continuing Disclosure/Representative/Agent | Annually | Upon Request |
| Community Mailings | Per Occurrence | Upon Request |
| Response to Extensive Public Records Requests | Hourly | Upon Request |
| Litigation Support Services | Hourly | Upon Request |

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

| JOB TITLE: | HOURLY RATE: |
|------------------------------|---------------------|
| Regional Manager | \$ 52.00 |
| District Manager | \$ 40.00 |
| Accounting & Finance Staff | \$ 28.00 |
| Administrative Support Staff | \$ 21.00 |

LITIGATION SUPPORT SERVICES:

Litigation Support Services will be billed hourly to the District pursuant to the current hourly rates shown below:

| JOB TITLE: | HOURLY RATE: |
|---|---------------------|
| President | \$ 300.00 |
| Chief Financial Officer | \$ 250.00 |
| Vice President | \$ 225.00 |
| Regional District Manager | \$ 200.00 |
| Accounting Manager | \$ 200.00 |
| Finance Manager | \$ 200.00 |
| District Manager | \$ 175.00 |
| Amenity Services Manager | \$ 175.00 |
| Clubhouse Manager | \$ 150.00 |
| Field Services Manager/Landscape Specialist | \$ 150.00 |
| Senior Accountant | \$ 150.00 |
| Staff Accountant | \$ 100.00 |
| Financial Associate | \$ 100.00 |
| Administrative Assistant | \$ 85.00 |
| Accounting Clerk | \$ 85.00 |

Tab 10

FIRST ADDENDUM TO THE CONTRACT FOR PROFESSIONAL TECHNOLOGY SERVICES

This First Addendum to the Contract for Professional Technology Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2023 (the “**Effective Date**”), by and between **Wiregrass Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Pasco County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and Rizzetta Technology Services, LLC. entered into the Contract for Professional Technology Services dated August 28, 2019 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District consented to an assignment of the Contract to Rizzetta & Company, Inc. on October 28, 2021; and

WHEREAS, the District and the Consultant desire to amend **Exhibit B** - Schedule of Fees of the Fees and Expenses, section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B** - Schedule of Fees attached.

The amended **Exhibit B** - Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.



Rizzetta & Company

2021-07-27 – WJR/RPS

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name



Rizzetta & Company

2021-07-27 – WJR/RPS

EXHIBIT B
Schedule of Fees

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

| | | | MONTHLY |
|--|---|-----------|-------------------------|
| Website Compliance and Management: | | | \$ 100.00 |
| Email (50 GB per user) at \$20.00 per month per account: | | | |
| Board Supervisor Account | 5 | x \$20.00 | \$ 100.00 |
| Onsite Staff Account | 0 | x \$20.00 | \$ 00.00 |
| Miscellaneous Account | 0 | x \$20.00 | \$ 00.00 |
| Total Standard On-Going Services: | | | \$ <u>200.00</u> |



Rizzetta & Company

2021-07-27 – WJR/RPS

Tab 11

AGREEMENT FOR CONSTRUCTION SERVICES BETWEEN WIREGRASS COMMUNITY DEVELOPMENT DISTRICT AND RIPA & ASSOCIATES, LLC

This Agreement (“Agreement”) is made and entered this 25th day of May 2023, by and between:

Wiregrass Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614 (“**District**”); and

RIPA & Associates, LLC, a Florida limited liability company, with a mailing address of 1409 Tech Boulevard, Suite 1, Tampa, Florida 33619 (“**Contractor**” and, together with the District, “**Parties**”).

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including amenity facilities; and

WHEREAS, the District has a need to retain an independent contractor to provide the labor and materials necessary to provide construction services relative to the District’s Legacy Boulevard roadway repair; and

WHEREAS, Contractor represents that it is licensed and qualified to provide the materials and perform the services as provided for herein and has agreed to provide the District with those materials and services; and

WHEREAS, the District desires to enter into this Agreement to have Contractor provide the materials and perform the services as more particularly described herein.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

SECTION 1. RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. DUTIES AND COMPENSATION.

- A.** District agrees to use Contractor to provide the materials and services in accordance with the terms of this Agreement. The duties, obligations, and responsibilities of Contractor are to provide the materials, tools, skill, and labor necessary to perform the work as delineated in **Exhibit A**, which is attached hereto and incorporated herein by this reference (“**Services**”).

- B. Services shall commence upon execution of this Agreement and be completed within ninety (90) days of the Effective Date, unless extended in writing by the District in its sole discretion or terminated earlier in accordance with Section 3 herein. Contractor and the District acknowledge and agree that the District may terminate this Agreement for cause if Contractor cannot substantially adhere to the agreed upon timing provided in this Section.
- C. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations.
- D. In exchange for completing the Services, the District agrees to pay the Contractor a total amount of **Thirty-Eight Thousand Six Hundred Eighteen Dollars and Twenty-Five Cents (\$38,618.25)** due upon the completion of the Services and in accordance with the terms of this Agreement. This compensation includes all parts, permits, installation, materials, and labor necessary to complete the Services as described herein. Compensation under this Agreement shall be paid by the District to Contractor in accordance with the Local Government Prompt Payment Act, as set forth in Sections 218.70, *Florida Statutes*.
- E. The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.
- F. Contractor shall be solely responsible for the means, manner, and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District with the exception of those specifically provided for herein. The Services shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards and best practices and this Agreement.
- G. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of Services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement without additional compensation provided, therefore.

- H.** The Contractor agrees that the District shall not be liable for the payment of any additional services unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such additional services. If the District should desire additional work or services not provided in this Agreement, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to a work order, addendum, addenda, or change order to this Agreement, and the Contractor shall perform such additional work or services as if described and delineated in this Agreement.
- I.** Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to commence repair of any damage resulting from Contractor's activities and work within twenty-four (24) hours.
- J.** Contractor shall keep the premises and surrounding area free from accumulation of waste materials or rubbish caused by operations under the Agreement. At completion of the Services, the Contractor shall remove from the site waste materials, rubbish, tools, construction equipment, machinery, and surplus materials. If the Contractor fails to clean up as provided herein, the District may do so, and the cost thereof shall be charged to the Contractor.

SECTION 3. TERMINATION. The District agrees that the Contractor may terminate this Agreement for cause by providing thirty (30) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide fifteen (15) days written notice of termination without cause. Upon any termination of this Agreement, and as the Contractor's sole and exclusive remedy for any termination hereunder, the Contractor shall be entitled to payment for all Services rendered up until the effective termination of this Agreement, subject to whatever claims or off sets the District may have against the Contractor.

SECTION 4. WARRANTY. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, the Services, including without limitation services and materials provided by the Contractor pursuant to this Agreement, shall be warranted for workmanship for a period of two years after final completion and acceptance by the District. Contractor shall replace or repair warranted items to the District's satisfaction and in the District's discretion. Neither final acceptance of the Services, nor final payment therefore, nor any provision of the Agreement shall relieve Contractor of responsibility for defective or deficient materials or Services. If any of the materials or Services are found to be defective, deficient or not in accordance with the Agreement, Contractor shall correct, remove and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowners within the District.

SECTION 5. INSURANCE.

- A.** The Contractor shall maintain throughout the term of this Agreement the following insurance:
- 1.** Worker's Compensation Insurance in accordance with the laws of the State of Florida.
 - 2.** Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than One Million Dollars (\$1,000,000.00) combined single limit bodily injury and property damage liability, and covering at least the following hazards:
 - a)** Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractor's operation, if any.
 - 3.** Employer's Liability Coverage with limits of at least One Million Dollars (\$1,000,000.00) per accident or disease.
 - 4.** Automobile Liability Insurance for bodily injuries in limits of not less than One Million Dollars (\$1,000,000.00) combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
- B.** The District and the District's officers, supervisors, agents, and employees shall be named as additional insureds or on insurance policies with the exception of workers' compensation coverage. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District, unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-
- C.** If the Contractor fails to have secured and maintained the required insurance, the District has the right, but not the obligation, to secure such required insurance, in which event the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

SECTION 6. INDEMNIFICATION.

- A.** Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs,

arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

- B.** In consideration for the Services provided for hereunder and the compensation paid, Contractor and Contractor's employees, agents, and subcontractors shall defend, hold harmless, and indemnify the District and the District's officers, directors, agents, and employees against any claims, damages, liabilities, losses and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the acts or omissions of Contractor, and other persons employed or utilized by Contractor in the performance of this Agreement or the Services or services performed thereunder. To the extent a limitation on liability is required by Section 725.06, *Florida Statutes*, or other applicable law, liability under this section shall in no event exceed the sum of One Million Dollars (\$1,000,000.00) and Contractor shall carry, at his own expense, insurance in a company satisfactory to District to cover the aforementioned liability. Contractor agrees such limitation bears a reasonable commercial relationship to the Agreement.

SECTION 7. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, state, and federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, state, or federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.

SECTION 8. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 9. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 10. NO THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the formal Parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement, expressed or implied, is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy, or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors and assigns.

SECTION 11. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 12. AGREEMENT. This instrument, together with **Exhibit A**, shall constitute the final and complete expression of this Agreement between the District and Contractor relating to the subject matter of this Agreement.

SECTION 13. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and Contractor.

SECTION 14. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Agreement.

SECTION 15. NOTICES. All notices, requests, consents, and other communications under this Agreement (“**Notices**”) shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent overnight delivery service, to the Parties, as follows:

| | |
|---------------------------|--|
| A. If to District: | Wiregrass Community Development District 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 Attn: District Manager |
|---------------------------|--|

| | |
|------------------------|---|
| With a copy to: | Kutak Rock LLP 107 West College Avenue Tallahassee, Florida 32301 Attn: District Counsel |
|------------------------|---|

B. If to the Contractor:

RIPA & Associates, LLC
1409 Tech Boulevard, Suite 1
Tampa, Florida 33619
Attn: _____

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States Government shall not be regarded as business days. Counsel for District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other Parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the Parties and addressees set forth in this Agreement.

SECTION 16. ENFORCEMENT OF AGREEMENT. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and expert witness fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 17. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Pasco County, Florida.

SECTION 18. PUBLIC RECORDS. The Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Sean Craft** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All

records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (813) 994-1001, SCRAFT@RIZZETTA.COM, 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614.

SECTION 19. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

SECTION 20. NEGOTIATION AT ARM'S LENGTH. This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

SECTION 21. CONSTRUCTION DEFECTS. PURSUANT TO SECTION 558.005, *FLORIDA STATUTES*, ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE NOT SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, *FLORIDA STATUTES*.

SECTION 22. ASSIGNMENT. Neither party may assign this Agreement or any monies to become due hereunder without the prior written approval of the other party.

SECTION 23. E-VERIFY REQUIREMENTS. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*.

If the Contractor anticipates entering into agreements with a subcontractor for the Work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further,

absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 24. COMPLIANCE WITH SECTION 20.055, *FLORIDA STATUTES*. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

SECTION 25. SCRUTINIZED COMPANIES STATEMENT. Contractor certifies it: (i) is not in violation of Section 287.135, *Florida Statutes*, (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Contractor is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate this Agreement.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties hereto have signed this Agreement to be effective on the day and year first written above.

**WIREGRASS COMMUNITY
DEVELOPMENT DISTRICT**

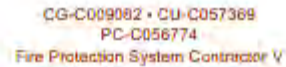
Chairperson, Board of Supervisors

RIPA & ASSOCIATES, LLC
a Florida limited liability company

By: _____
Its: _____

Exhibit A: Scope of Services

Scope of Services

**INVOICE**

Date: 7/21/2023
Job #: 01-SR23
Inv. No.: RA230731

PM: Sijon Rider

[illegible]

Tab 12

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors meeting of the Wiregrass Community Development District was held on **Thursday, May 25, 2023**, at the offices of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544.

Present and Constituting a Quorum:

| | |
|--------------------------------|--|
| Hatcher Porter | Board Supervisor, Vice Chair |
| Caitlin Chandler | Board Supervisor, Assistant Secretary |
| Korie Roberts, Asst. Secretary | Board Supervisor, Assistant Secretary |

Also Present Were:

| | |
|------------------|---|
| Scott Brizendine | District Manager, Rizzetta & Company |
| Sean Craft | District Manager, Rizzetta & Company |
| Lindsay Whelan | District Counsel, Kutak Rock LLP (via conference call) |
| Scott Sheridan | Developer, Locust Branch |
| Jessie Palmer | Staff, Rizzetta & Company |

FIRST ORDER OF BUSINESS

Call To Order

The Regular Meeting was called to order and roll call performed confirming that a quorum was present. The Meeting started at 10:25 a.m.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no members of the audience present.

THIRD ORDER OF BUSINESS

Staff Reports

A. District Counsel

Ms. Whelan stated to the Board of Supervisors there is a new law requiring a 4-hour ethics training course that will be required next year.

Ms. Whelan also updated the Board that even though Mr. Hayes established an audit committee there is no need for a second audit meeting as the current audit contract is valid through FY 2024.

B. District Engineer

The Board had no questions at this time.

C. District Manager

Mr. Brizendine presented his report to the Board of Supervisors and announced the next meeting will be held on June 22, 2023 at 10:00 a.m. at the offices of Rizzetta & Company, 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544.

Mr. Brizendine presented the website audit report to the Board.

FOURTH ORDER OF BUSINESS

Review of the Voters Registration Statistics

Mr. Brizendine announced the statistics to the Board.

FIFTH ORDER OF BUSINESS

Presentation of FY 2023-2024 Proposed Budget

The Board held a brief discussion about the proposed budget.

On a motion by Mr. Hatcher and seconded by Mr. Roberts, with all in favor, the Board of Supervisors adopted Hearing for August 24th, for the Wiregrass Community Development District.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2023-04, to add Sean Craft as an Assistant Secretary

On a motion by Ms. Chandler and seconded by Mr. Porter, with all in favor, the Board of Supervisors adopted Resolution 2023-04, to add Sean Craft as an Assistant Secretary, for the Wiregrass Community Development District.

SEVENTH ORDER OF BUSINESS

Consideration of the Minutes of the Board of Supervisors Meeting held on February 23, 2023

On a motion by Ms. Chandler and seconded by Mr. Roberts, with all in favor, the Board of Supervisors approved the February 23, 2023 Board of Supervisors Regular Meeting Minutes, for the Wiregrass Community Development District.

EIGHTH ORDER OF BUSINESS

Consideration of the Operation and Maintenance Expenditures for February, March, & April 2023

On a motion by Mr. Roberts and seconded by Ms. Chandler, with all in favor, the Board of Supervisors ratified the February 2023 (\$107,210.81) March 2023 (\$77,382.89), and April 2023 (\$76,240.67) Operation and Maintenance Expenditures, for the Wiregrass Community Development District.

NINTH ORDER OF BUSINESS

Audience Comments on Other Items

There were no members of the audience present.

TENTH ORDER OF BUSINESS

Supervisors Requests

Mr. Sheridan updated the Board on the pothole work being performed on Legacy Boulevard.

On a motion by Mr. Porter and seconded by Ms. Chandler, with all in favor, the Board of Supervisors approves Mr. Porter to approve the Geotechnical proposal, not to exceed \$75,000, for the Wiregrass Community Development District.

ELEVENTH ORDER OF BUSINESS

Adjournment

Mr. Brizendine stated that if there was no further business to come before the Board of Supervisors, then a motion to adjourn would be in order.

On a motion by Ms. Chandler and seconded by Mr. Roberts, with all in favor, the Board of Supervisors adjourned the meeting at 10:42 a.m., for the Wiregrass Community Development District.

Assistant Secretary/Secretary

Chair/Vice Chair

Tab 13

Wiregrass Community Development District

District Office · Wesley Chapel, Florida · (813) 994-1001

Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614

www.wiregrasscdd.org

Operations and Maintenance Expenditures

May 2023

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2023 through May 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$76,302.68**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2023 Through May 31, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|---|--------------|------------------------|--|----------------------------|
| Kutak Rock, LLP | 100068 | 3222469 04/23 | General/Monthly Legal Services 04/23 | \$ 281.00 |
| Rizzetta & Company, Inc. | 100065 | INV0000079724 IRR | District Management Fees 05/23 | \$ 525.00 |
| Rizzetta & Company, Inc. | 100066 | INV0000079724 | District Management Fees 05/23 | \$ 3,066.88 |
| Times Publishing Company | 100070 | 0000287377 05/17/23 | Legal Advertising Account #117709 05/23 | \$ 102.40 |
| Westcoast Landscape & Lawns, Inc. | 100069 | 111018 | Lawn Maintenance 05/23 | \$ 12,650.00 |
| Wiregrass Irrigation, LLC | 100067 | 082 04/23 | Irrigation Fees 04/23 | \$ 52,647.43 |
| Withlacoochee River Electric Cooperative, Inc. | ACH | 1723523 04/23 | Area Lighting 04/23 | <u>\$ 7,029.97</u> |
| Report Total | | | | <u>\$ 76,302.68</u> |

Wiregrass Community Development District

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Operations and Maintenance Expenditures

June 2023

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2023 through June 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$82,746.46**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2023 Through June 30, 2023

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|--|--------------|-------------------|--|----------------------------|
| Florida Natives Nursery, Inc. | 100073 | 19113 05/23 | Quarterly Mitigation Maintenance - G-27 Reverse Frontage 05/23 | \$ 950.00 |
| Korie Roberts | 100074 | KR052523 | Board Of Supervisors Meeting 05/25/23 | \$ 200.00 |
| Kutak Rock, LLP | 100078 | 3235880 05/23 | General/Monthly Legal Services 05/23 | \$ 1,249.00 |
| Kutak Rock, LLP | 100079 | 3194940 02/23 | General/Monthly Legal Services 02/23 | \$ 783.50 |
| Pasco County Property Appraiser | 100075 | 050223 Tax Roll | Non-Ad Valorem Annual Fees 05/23 | \$ 150.00 |
| Rizzetta & Company, Inc. | 100071 | INV0000080746 | District Management Fees 06/23 | \$ 3,066.88 |
| Rizzetta & Company, Inc. | 100072 | INV0000080746 IRR | Accounting Services 06/23 | \$ 525.00 |
| U.S. Bank | 100077 | 6934008 | Trustee Fees Series 2016 05/01/23 - 04/30/24 | \$ 4,336.94 |
| Westcoast Landscape & Lawns, Inc. | 100080 | 111845 | Lawn Maintenance 06/23 | \$ 12,650.00 |
| Wiregrass Irrigation, LLC | 100076 | 083 05/23 | Irrigation Fees 05/23 | \$ 51,805.17 |
| Withlacoochee River Electric Cooperative, Inc. | ACH | 1723523 05/23 | Area Lighting 05/23 | \$ 7,029.97 |
| Report Total | | | | <u>\$ 82,746.46</u> |