



Rizzetta & Company

# Wiregrass Community Development District

[wiregrasscdd.org](http://wiregrasscdd.org)

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**Adopted Final Budget  
for Fiscal Year 2017/2018**

**Presented by: Rizzetta & Company, Inc.**

**5844 Old Pasco Road  
Suite 100  
Wesley Chapel, Florida 33544  
Phone: 813-994-1001**

[rizzetta.com](http://rizzetta.com)

**Adopted Final Budget  
Wiregrass Community Development District  
General Fund  
Fiscal Year 2017/2018**

Chart of Accounts Classification	Budget for 2017/2018
<b>REVENUES</b>	
<b>Special Assessments</b>	
Tax Roll*	\$ 22,844
Off Roll*	\$ 548,263
<b>Other Miscellaneous Revenues</b>	
Reclaimed Irrigation Connection Revenues	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 571,107</b>
Balance Forward from Prior Year	\$ -
<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 571,107</b>
<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>	
<b>EXPENDITURES - ADMINISTRATIVE</b>	
<b>Financial &amp; Administrative</b>	
Administrative Services	\$ 2,520
District Management	\$ 13,200
District Engineer	\$ 20,000
Disclosure Report	\$ 6,000
Trustees Fees	\$ 9,000
Tax Collector /Property Appraiser Fees	\$ 150
Financial & Revenue Collections	\$ 3,600
Accounting Services	\$ 12,000
Auditing Services	\$ 3,900
Arbitrage Rebate Calculation	\$ 650
Public Officials Liability Insurance	\$ 1,500
Legal Advertising	\$ 2,000
Dues, Licenses & Fees	\$ 177
Assessment Roll	\$ 6,000
Website Fees & Maintenance	\$ 2,100
<b>Legal Counsel</b>	
District Counsel	\$ 35,000
<b>Administrative Subtotal</b>	<b>\$ 117,797</b>
<b>EXPENDITURES - FIELD OPERATIONS</b>	
<b>Electric Utility Services</b>	
Street Lights	\$ 85,000
Utility Bond	\$ 6,000
Utility-Fountains	\$ 5,000
Utility-Irrigation	\$ 5,000
Utility- Recreation Facilities	\$ 10,000
<b>Garbage/Solid Waste Control Services</b>	
Garbage - Recreation Facility	\$ 4,800
Solid Waste Assessment	\$ 1,000
<b>Water-Sewer Combination Services</b>	
Utility - Reclaimed	\$ -
Utility Services	\$ 8,000
Reclaimed administrative fee	\$ -
<b>Stormwater Control</b>	
Aquatic Maintenance	\$ 30,000
Mitigation Area Monitoring & Maintenance	\$ 12,000
Stormwater Assessment	\$ 3,000
Stormwater System Maintenance	\$ 5,000
Aquatic Plant Replacement	\$ 1,500
Fountain Service Repairs & Maintenance	\$ 2,000
Lake/Pond Bank Maintenance	\$ 10,000
Miscellaneous Expense	\$ 5,000
Wetland Monitoring & Maintenance	\$ 3,215
<b>Other Physical Environment</b>	
General Liability Insurance	\$ 325
Property Insurance	\$ 15,000

**Adopted Final Budget  
Wiregrass Community Development District  
General Fund  
Fiscal Year 2017/2018**

Chart of Accounts Classification	Budget for 2017/2018
Maintenance Bond	\$ 41,770
Landscape Maintenance	\$ 100,000
Entry & Walls Maintenance	\$ 2,000
Field Operations	\$ 8,700
Fire Ant Treatment	\$ 5,000
Holiday Decorations	\$ 2,000
Landscape - Mulch	\$ 30,000
Lift Station Maintenance	\$ 1,500
Landscape Miscellaneous	\$ 5,000
Landscape Replacement Plants, Shrubs, Trees	\$ 10,000
Well Maintenance	\$ 1,500
Rust Prevention	\$ 8,000
<b>Road &amp; Street Facilities</b>	
Roadway Repair & Maintenance	\$ 2,000
Sidewalk Repair & Maintenance	\$ 5,000
<b>Parks &amp; Recreation</b>	
Bike and Walking Trail	\$ 7,500
Dog Waste Station Supplies	\$ 5,000
Playground Equipment and Maintenance	\$ 1,500
<b>Contingency</b>	
Miscellaneous Contingency	\$ 5,000
<b>Field Operations Subtotal</b>	<b>\$ 453,310</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 571,107</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>

**Adopted Final Budget**  
**Wiregrass Community Development District**  
**Irrigation Revenue Fund**  
**Fiscal Year 2017/2018**

Chart of Accounts Classification	Budget for 2017/2018
<b>REVENUES</b>	
<b>Special Assessments</b>	
Tax Roll*	\$ 246,910
Off Roll*	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 246,910</b>
Balance Forward from Prior Year	\$ -
<b>TOTAL REVENUES AND BALANCE</b>	<b>\$ 246,910</b>
<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>	
<b>EXPENDITURES</b>	
<b>Financial and Administrative</b>	
Reclaimed accounting fee	12000
<b>Water-Sewer Combination Services</b>	
Utility - Reclaimed Irrigation	\$ 234,910
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,910</b>
<b>EXCESS OF REVENUES OVER</b>	<b>\$ -</b>

**Adopted Final Budget  
Wiregrass Community Development District  
Debt Service  
Fiscal Year 2017/2018**

Chart of Accounts Classification	Series 2014	Series 2016	Budget for 2017/2018
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments	\$933,805.86	\$603,613.49	\$1,537,419.35
<b>TOTAL REVENUES</b>	<b>\$933,805.86</b>	<b>\$603,613.49</b>	<b>\$1,537,419.35</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Bank Fees			\$0.00
Debt Service Obligation	\$933,805.86	\$603,613.49	\$1,537,419.35
<b>Administrative Subtotal</b>	<b>\$933,805.86</b>	<b>\$603,613.49</b>	<b>\$1,537,419.35</b>
<b>TOTAL EXPENDITURES</b>	<b>\$933,805.86</b>	<b>\$603,613.49</b>	<b>\$1,537,419.35</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Collection and Discount % applicable to the county: 6.0%

**Gross assessments** **\$1,634,161.72**

**Notes:**

Tax Roll Collection Costs for Pasco County is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Wiregrass Community Development District

FISCAL YEAR 2017/2018 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2017/2018 O&M Budget	\$818,016.67
Pasco County 6% Collection Cost:	\$52,213.83
<b>2017/2018 Total:</b>	<b>\$870,230.50</b>

2016/2017 O&M Budget	\$626,560.65
2017/2018 O&M Budget	\$818,016.67
<b>Total Difference:</b>	<b>\$191,456.02</b>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>
	<u>2016/2017</u>	<u>2017/2018</u>	<u>\$</u>
Debt Service - Single Family	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
<b>Total</b>	<b>\$58.63</b>	<b>\$69.69</b>	<b>\$11.06</b>
Series 2014 Debt Service <sup>(1)</sup> - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00
Operations/Maintenance - SF - Parcel M21	\$58.63	\$69.69	\$11.06
Irrigation (Not Active to Active) - SF - Parcel M21	\$133.02	\$133.02	\$0.00
<b>Total</b>	<b>\$1,598.80</b>	<b>\$1,609.86</b>	<b>\$11.06</b>
Series 2016 Debt Service <sup>(1)</sup> - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00
Operations/Maintenance - SF - Parcel M21	\$58.63	\$69.69	\$11.06
Irrigation (Not Active to Active) - SF - Parcel M21	\$133.02	\$547.28	\$414.26
<b>Total</b>	<b>\$1,598.80</b>	<b>\$2,024.12</b>	<b>\$425.32</b>
Series 2016 Debt Service <sup>(1)</sup> - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00
Operations/Maintenance - SF - Parcel M21	\$58.63	\$69.69	\$11.06
Irrigation (Active) - SF 30 - 40 - Parcel M21	\$547.28	\$547.28	\$0.00
<b>Total</b>	<b>\$2,013.06</b>	<b>\$2,024.12</b>	<b>\$11.06</b>
Series 2016 Debt Service <sup>(1)</sup> - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00
Operations/Maintenance - SF - Parcel M21	\$58.63	\$69.69	\$11.06
Irrigation (Active) - SF 41 - 50 - Parcel M21	\$589.15	\$589.15	\$0.00
<b>Total</b>	<b>\$2,054.93</b>	<b>\$2,065.99</b>	<b>\$11.06</b>
Series 2016 Debt Service <sup>(1)</sup> - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00
Operations/Maintenance - SF - Parcel M21	\$58.63	\$69.69	\$11.06
Irrigation (Active) - SF 61 - 70 - Parcel M21	\$672.64	\$672.64	\$0.00
<b>Total</b>	<b>\$2,138.42</b>	<b>\$2,149.48</b>	<b>\$11.06</b>
Series 2016 Debt Service <sup>(1)</sup> - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00
Operations/Maintenance - SF - Parcel M21	\$58.63	\$69.69	\$11.06
Irrigation (Active) - SF 71 - 80 - Parcel M21	\$714.51	\$714.51	\$0.00
<b>Total</b>	<b>\$2,180.29</b>	<b>\$2,191.35</b>	<b>\$11.06</b>
Series 2016 Debt Service <sup>(1)</sup> - SF - Parcel M22 (PP)	\$1,407.15	\$1,407.15	\$0.00
Operations/Maintenance - SF - Parcel M22 (PP)	\$58.63	\$69.69	\$11.06
<b>Total</b>	<b>\$1,465.78</b>	<b>\$1,476.84</b>	<b>\$11.06</b>
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Not Active to Active) - Single Family 30 - 40'	\$134.68	\$517.02	\$382.34
<b>Total</b>	<b>\$1,468.82</b>	<b>\$1,862.22</b>	<b>\$393.40</b>
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Newly platted Not Active to Active) - Single Family 30 - 40'	\$0.00	\$517.02	\$517.02
<b>Total</b>	<b>\$1,334.14</b>	<b>\$1,862.22</b>	<b>\$528.08</b>
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Active) - Single Family 30 - 40'	\$548.94	\$517.02	-\$31.92

Wiregrass Community Development District

FISCAL YEAR 2017/2018 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2017/2018 O&M Budget	\$818,016.67
Pasco County 6% Collection Cost:	\$52,213.83
<b>2017/2018 Total:</b>	<b>\$870,230.50</b>

2016/2017 O&M Budget	\$626,560.65
2017/2018 O&M Budget	\$818,016.67
<b>Total Difference:</b>	<b>\$191,456.02</b>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease \$
	2016/2017	2017/2018	
<b>Total</b>	<b>\$1,883.08</b>	<b>\$1,862.22</b>	<b>-\$20.86</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Not Active to Active) - Single Family 41 - 50'	\$134.68	\$558.89	\$424.21
<b>Total</b>	<b>\$1,468.82</b>	<b>\$1,904.09</b>	<b>\$435.27</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Newly platted Not Active to Active) - Single Family 41 - 50'	\$0.00	\$558.89	\$558.89
<b>Total</b>	<b>\$1,334.14</b>	<b>\$1,904.09</b>	<b>\$569.95</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Active) - Single Family 41 - 50'	\$590.81	\$558.89	-\$31.92
<b>Total</b>	<b>\$1,924.95</b>	<b>\$1,904.09</b>	<b>-\$20.86</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Not Active to Active) - Single Family 51 - 60'	\$134.68	\$600.64	\$465.96
<b>Total</b>	<b>\$1,468.82</b>	<b>\$1,945.84</b>	<b>\$477.02</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Newly platted Not Active to Active) - Single Family 51 - 60'	\$0.00	\$600.64	\$600.64
<b>Total</b>	<b>\$1,334.14</b>	<b>\$1,945.84</b>	<b>\$611.70</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Active) - Single Family 51 - 60'	\$632.55	\$600.64	-\$31.91
<b>Total</b>	<b>\$1,966.69</b>	<b>\$1,945.84</b>	<b>-\$20.85</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Not Active to Active) - Single Family 61 - 70'	\$134.68	\$642.38	\$507.70
<b>Total</b>	<b>\$1,468.82</b>	<b>\$1,987.58</b>	<b>\$518.76</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Newly platted Not Active to Active) - Single Family 61 - 70'	\$0.00	\$642.38	\$642.38
<b>Total</b>	<b>\$1,334.14</b>	<b>\$1,987.58</b>	<b>\$653.44</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Active) - Single Family 61 - 70'	\$674.30	\$642.38	-\$31.92
<b>Total</b>	<b>\$2,008.44</b>	<b>\$1,987.58</b>	<b>-\$20.86</b>
<b>Series 2014 Debt Service - Single Family</b>	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Not Active to Active) - Single Family 71 - 80'	\$134.68	\$684.26	\$549.58
<b>Total</b>	<b>\$1,468.82</b>	<b>\$2,029.46</b>	<b>\$560.64</b>

Wiregrass Community Development District

FISCAL YEAR 2017/2018 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2017/2018 O&M Budget	\$818,016.67
Pasco County 6% Collection Cost:	\$52,213.83
2017/2018 Total:	<u>\$870,230.50</u>
2016/2017 O&M Budget	\$626,560.65
2017/2018 O&M Budget	\$818,016.67
Total Difference:	<u>\$191,456.02</u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>
	<u>2016/2017</u>	<u>2017/2018</u>	<u>\$</u>
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Newly platted Not Active to Active) - Single Family 71 - 80'	\$0.00	\$684.26	\$684.26
<b>Total</b>	<b>\$1,334.14</b>	<b>\$2,029.46</b>	<b>\$695.32</b>
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family	\$58.63	\$69.69	\$11.06
Irrigation (Active) - Single Family 71 - 80'	\$716.17	\$684.26	-\$31.91
<b>Total</b>	<b>\$2,050.31</b>	<b>\$2,029.46</b>	<b>-\$20.85</b>
Series 2014 Debt Service - Single Family Unplatted	\$1,275.51	\$1,275.51	\$0.00
Operations/Maintenance - Single Family Unplatted	\$58.63	\$69.69	\$11.06
<b>Total</b>	<b>\$1,334.14</b>	<b>\$1,345.20</b>	<b>\$11.06</b>
Debt Service - Apartment	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Apartment	\$14.66	\$17.42	\$2.76
<b>Total</b>	<b>\$14.66</b>	<b>\$17.42</b>	<b>\$2.76</b>
Series 2016 Debt Service <sup>(1)</sup> - Condo -Parcel M21	\$637.75	\$637.75	\$0.00
Operations/Maintenance - Condo -Parcel M21	\$28.14	\$33.45	\$5.31
<b>Total</b>	<b>\$665.89</b>	<b>\$671.20</b>	<b>\$5.31</b>
Debt Service - Condo	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Condo	\$28.14	\$33.45	\$5.31
<b>Total</b>	<b>\$28.14</b>	<b>\$33.45</b>	<b>\$5.31</b>
Debt Service - Townhome	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Townhome	\$34.95	\$41.54	\$6.59
<b>Total</b>	<b>\$34.95</b>	<b>\$41.54</b>	<b>\$6.59</b>
Series 2016 Debt Service <sup>(1)</sup> - Townhome - Parcel M21	\$797.19	\$797.19	\$0.00
Operations/Maintenance - Townhome - Parcel M21	\$34.95	\$41.54	\$6.59
Irrigation (Not Active to Active) - Townhome - Parcel M21	\$133.02	\$374.55	\$241.53
<b>Total</b>	<b>\$965.16</b>	<b>\$1,213.28</b>	<b>\$248.12</b>
Series 2016 Debt Service <sup>(1)</sup> - Townhome - Parcel M21	\$797.19	\$797.19	\$0.00
Operations/Maintenance - Townhome - Parcel M21	\$34.95	\$41.54	\$6.59
Irrigation (Active) - Townhome - Parcel M21	\$374.55	\$374.55	\$0.00
<b>Total</b>	<b>\$1,206.69</b>	<b>\$1,213.28</b>	<b>\$6.59</b>
Series 2016 Debt Service <sup>(1)</sup> - Townhome - Parcel M21 (PP)	\$838.88	\$838.88	\$0.00
Operations/Maintenance - Townhome - Parcel M21 (PP)	\$34.95	\$41.54	\$6.59
<b>Total</b>	<b>\$873.83</b>	<b>\$880.42</b>	<b>\$6.59</b>
Series 2014 Debt Service - Townhome	\$797.19	\$797.19	\$0.00
Operations/Maintenance - Townhome	\$34.95	\$41.54	\$6.59
Irrigation (Not Active to Active) - Townhome	\$251.74	\$473.49	\$221.75



Wiregrass Community Development District

FISCAL YEAR 2017/2018 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2017/2018 O&M Budget	\$818,016.67
Pasco County 6% Collection Cost:	\$52,213.83
<b>2017/2018 Total:</b>	<b>\$870,230.50</b>

2016/2017 O&M Budget	\$626,560.65
2017/2018 O&M Budget	\$818,016.67
<b>Total Difference:</b>	<b>\$191,456.02</b>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease \$
	2016/2017	2017/2018	
<b>Total</b>	<b>\$1,083.88</b>	<b>\$1,312.22</b>	<b>\$228.34</b>
Series 2014 Debt Service - Townhome	\$797.19	\$797.19	\$0.00
Operations/Maintenance - Townhome	\$34.95	\$41.54	\$6.59
Irrigation (Active) - Townhome	\$473.49	\$473.49	\$0.00
<b>Total</b>	<b>\$1,305.63</b>	<b>\$1,312.22</b>	<b>\$6.59</b>
Series 2014 Debt Service - Townhome - Unplatted	\$797.19	\$797.19	\$0.00
Operations/Maintenance - Townhome - Unplatted	\$34.95	\$41.54	\$6.59
<b>Total</b>	<b>\$832.14</b>	<b>\$838.73</b>	<b>\$6.59</b>
Debt Service - Retail	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Retail	\$67.65	\$80.41	\$12.76
<b>Total</b>	<b>\$67.65</b>	<b>\$80.41</b>	<b>\$12.76</b>
Debt Service - Hotel	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Hotel	\$34.95	\$41.54	\$6.59
<b>Total</b>	<b>\$34.95</b>	<b>\$41.54</b>	<b>\$6.59</b>
Debt Service - Office	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Office	\$49.61	\$58.97	\$9.36
<b>Total</b>	<b>\$49.61</b>	<b>\$58.97</b>	<b>\$9.36</b>
Debt Service - Light Industrial	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Light Industrial	\$49.84	\$59.23	\$9.39
<b>Total</b>	<b>\$49.84</b>	<b>\$59.23</b>	<b>\$9.39</b>
Debt Service - Recreational	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Recreational	\$67.43	\$80.14	\$12.71
<b>Total</b>	<b>\$67.43</b>	<b>\$80.14</b>	<b>\$12.71</b>
Debt Service - GC Clubhouse	\$0.00	\$0.00	\$0.00
Operations/Maintenance - GC Clubhouse	\$234.53	\$278.75	\$44.22
<b>Total</b>	<b>\$234.53</b>	<b>\$278.75</b>	<b>\$44.22</b>
Debt Service - Hospital	\$0.00	\$0.00	\$0.00
Operations/Maintenance - Hospital	\$34.95	\$41.54	\$6.59
<b>Total</b>	<b>\$34.95</b>	<b>\$41.54</b>	<b>\$6.59</b>
Series 2014 Debt Service - Hospital	\$904.03	\$904.03	\$0.00
Operations/Maintenance - Hospital	\$34.95	\$41.54	\$6.59
<b>Total</b>	<b>\$938.98</b>	<b>\$945.57</b>	<b>\$6.59</b>

<sup>(1)</sup> Series 2016 Bond Issued in March 2016. First Annual Installment will be due in Fiscal Year 2017/2018.

**WIREGRASS CDD**

**FISCAL YEAR 2017/2018 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

TOTAL O&M BUDGET		\$583,107.00
COLLECTION COSTS @	6.0%	<u>\$37,219.60</u>
TOTAL O&M ASSESSMENT		<u>\$620,326.60</u>
TOTAL IRRIGATION BUDGET		\$234,909.67
COLLECTION COSTS @	6.0%	<u>\$14,994.23</u>
TOTAL IRRIGATION ASSESSMENT		<u>\$249,903.90</u>

PRODUCT TYPE	UNITS ASSESSED				ALLOCATION OF O&M ASSESSMENT					IRRIGATION BUDGET
	O&M	IRRIGATION	2014 DEBT SERVICE <sup>(1)</sup>	2016 DEBT SERVICE <sup>(1)</sup>	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET		
SF	2473				Lots	1.00	2473.00	27.78%	\$172,334.44	\$0.00
SF - Parcel M21 (Not Active)	7	7		7	Lots	1.00	7.00	0.08%	\$487.80	\$931.14
SF 30 - 40 - Parcel M21 (Active)	17	17		17	Lots	1.00	17.00	0.19%	\$1,184.67	\$9,303.76
SF 41 - 50 - Parcel M21 (Active)	1	1		1	Lots	1.00	1.00	0.01%	\$69.69	\$589.15
SF 61 - 70 - Parcel M21 (Active)	3	3		3	Lots	1.00	3.00	0.03%	\$209.06	\$2,017.92
SF 71 - 80 - Parcel M21 (Active)	1	1		1	Lots	1.00	1.00	0.01%	\$69.69	\$714.51
SF - Parcel M22 (PP)	300			300	Lots	1.00	300.00	3.37%	\$20,905.92	\$0.00
SF (Not Active)	261	261	261		Lots	1.00	261.00	2.93%	\$18,188.15	\$26,822.97
SF 30 - 40 (Active)	5	5	5		Lots	1.00	5.00	0.06%	\$348.43	\$2,585.10
SF 41 - 50 (Active)	59	59	59		Lots	1.00	59.00	0.66%	\$4,111.50	\$32,974.51
SF 51 - 60 (Active)	78	78	78		Lots	1.00	78.00	0.88%	\$5,435.54	\$46,849.92
SF 61 - 70 (Active)	19	19	19		Lots	1.00	19.00	0.21%	\$1,324.04	\$12,205.22
SF 71 - 80 (Active)	55	55	55		Lots	1.00	55.00	0.62%	\$3,832.75	\$37,634.30
SF - Unplatted	85		85		Lots	1.00	85.00	0.95%	\$5,923.34	\$0.00
Apt	2398				Units	0.25	599.50	6.73%	\$41,776.99	\$0.00
Condo - Parcel M21	80			80	Units	0.48	38.40	0.43%	\$2,675.96	\$0.00
Condo	519				Units	0.48	249.12	2.80%	\$17,360.27	\$0.00
TH	463				Units	0.60	276.02	3.10%	\$19,234.78	\$0.00
TH - Parcel M21 (Not Active)	24	24		24	Units	0.60	14.31	0.16%	\$997.05	\$3,192.48
TH - Parcel M21 (Active)	94	94		94	Units	0.60	56.04	0.63%	\$3,905.12	\$35,207.70
TH - Parcel M21 (PP)	40			40	Units	0.60	23.85	0.27%	\$1,661.75	\$0.00
TH (Not Active)	98	98	98		Units	0.60	58.42	0.66%	\$4,071.29	\$24,670.52
TH (Active)	30	30	30		Units	0.60	17.88	0.20%	\$1,246.31	\$14,204.70
TH - Unplatted	92		92		Units	0.60	54.85	0.62%	\$3,822.03	\$0.00
Retail	1200.37				1kSqFt	1.15	1385.04	15.56%	\$96,518.52	\$0.00
Hotel	510				Rooms	0.60	304.04	3.42%	\$21,187.34	\$0.00
Office	2040.70				1kSqFt	0.85	1726.74	19.40%	\$120,330.53	\$0.00
Light Industrial	300.00				1kSqFt	0.85	255.00	2.86%	\$17,770.03	\$0.00
Recreational	255.00				1kSqFt	1.15	293.25	3.29%	\$20,435.53	\$0.00
GC Clubhouse	1				Unit	4.00	4.00	0.04%	\$278.75	\$0.00
Hospital	193				Beds	0.60	115.06	1.29%	\$8,017.96	\$0.00
Hospital	111		111		Beds	0.60	66.17	0.74%	\$4,611.36	\$0.00
<b>Total District</b>	<b>11813.07</b>	<b>752</b>	<b>893</b>	<b>567</b>			<b>8901.69</b>	<b>100.00%</b>	<b>\$620,326.60</b>	<b>\$249,903.90</b>

ANNUAL ASSESSMENT				
O&M	IRRIGATION	2014 DEBT SERVICE <sup>(2)</sup>	2016 DEBT SERVICE <sup>(2)</sup>	TOTAL <sup>(3)</sup>
\$69.69				\$69.69 / Lot
\$69.69	\$133.02		\$1,407.15	\$1,609.86 / Lot
\$69.69	\$547.28		\$1,407.15	\$2,024.12 / Lot
\$69.69	\$589.15		\$1,407.15	\$2,065.99 / Lot
\$69.69	\$672.64		\$1,407.15	\$2,149.48 / Lot
\$69.69	\$714.51		\$1,407.15	\$2,191.35 / Lot
\$69.69			\$1,407.15	\$1,476.84 / Lot
\$69.69	\$102.77	\$1,275.51		\$1,447.97 / Lot
\$69.69	\$517.02	\$1,275.51		\$1,862.22 / Lot
\$69.69	\$558.89	\$1,275.51		\$1,904.09 / Lot
\$69.69	\$600.64	\$1,275.51		\$1,945.84 / Lot
\$69.69	\$642.38	\$1,275.51		\$1,987.58 / Lot
\$69.69	\$684.26	\$1,275.51		\$2,029.46 / Lot
\$69.69		\$1,275.51		\$1,345.20 / Lot
\$17.42				\$17.42 / Unit
\$33.45			\$637.75	\$671.20 / Unit
\$33.45				\$33.45 / Unit
\$41.54				\$41.54 / Unit
\$41.54	\$133.02		\$797.19	\$971.75 / Unit
\$41.54	\$374.55		\$797.19	\$1,213.28 / Unit
\$41.54			\$838.88	\$880.42 / Unit
\$41.54	\$251.74	\$797.19		\$1,090.47 / Unit
\$41.54	\$473.49	\$797.19		\$1,312.22 / Unit
\$41.54		\$797.19		\$838.73 / Unit
\$80.41				\$80.41 / 1kSqFt
\$41.54				\$41.54 / Room
\$58.97				\$58.97 / 1kSqFt
\$59.23				\$59.23 / 1kSqFt
\$80.14				\$80.14 / 1kSqFt
\$278.75				\$278.75 / Unit
\$41.54				\$41.54 / Bed
\$41.54		\$904.03		\$945.57 / Bed

LESS: Pasco County Collection Costs and Early Payment Discount Costs

(\$37,219.60) (\$14,994.23)

**Net Revenue to be Collected**

\$583,107.00 \$234,909.67

<sup>(1)</sup> Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding.

<sup>(2)</sup> 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.

<sup>(3)</sup> Annual assessment that will appear on November 2017 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.