

Wiregrass
Community Development District

Financial Statements
(Unaudited)

August 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Wiregrass Community Development District

Balance Sheet

As of 8/31/2016

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets							
Cash In Bank	169,777	0	0	0	169,777	0	0
Investments	0	0	2,630,619	9,080,477	11,711,096	0	0
Investments--Reserves	0	40,048	0	0	40,048	0	0
Accounts Receivable	42,737	0	0	0	42,737	0	0
Allowance for Doubtful Accounts	0	0	0	0	0	0	0
Prepaid Expenses	37,687	0	0	0	37,687	0	0
Deposits	550	0	0	0	550	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	2,630,619
Amount To Be Provided Debt Service	0	0	0	0	0	0	20,234,381
Fixed Assets	0	0	0	0	0	11,477,279	0
Total Assets	<u>250,751</u>	<u>40,048</u>	<u>2,630,619</u>	<u>9,080,477</u>	<u>12,001,895</u>	<u>11,477,279</u>	<u>22,865,000</u>
Liabilities							
Accounts Payable	2,786	0	0	32,219	35,005	0	0
Accrued Expenses Payable	3,576	0	0	0	3,576	0	0
Retainage Payable	0	0	0	633,878	633,878	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	22,865,000
Total Liabilities	<u>6,362</u>	<u>0</u>	<u>0</u>	<u>666,097</u>	<u>672,459</u>	<u>0</u>	<u>22,865,000</u>
Fund Equity & Other Credits							
Beginning Fund Balance	41,078	20,006	1,308,925	10,887,829	12,257,838	11,477,279	0
Net Change in Fund Balance	203,311	20,043	1,321,694	(2,473,449)	(928,401)	0	0
Total Fund Equity & Other Credits	<u>244,389</u>	<u>40,048</u>	<u>2,630,619</u>	<u>8,414,381</u>	<u>11,329,436</u>	<u>11,477,279</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>250,751</u>	<u>40,048</u>	<u>2,630,619</u>	<u>9,080,477</u>	<u>12,001,895</u>	<u>11,477,279</u>	<u>22,865,000</u>

See Notes to Unaudited Financial Statements

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Special Assessments					
Tax Roll	8,960	8,960	8,984	24	(0.26)%
Off Roll	241,655	241,655	245,077	3,422	(1.41)%
Other Miscellaneous Revenues					
Irrigation System	0	0	41,986	41,986	0.00%
Total Revenues	250,615	250,615	296,047	45,432	(18.13)%
Expenditures					
Financial & Administrative					
Administrative Services	2,400	2,200	2,200	0	8.33%
District Management	12,000	11,000	11,000	0	8.33%
District Engineer	20,000	18,333	6,391	11,943	68.04%
Disclosure Report	5,000	4,583	5,000	(417)	0.00%
Trustees Fees	3,500	3,500	4,337	(837)	(23.91)%
Tax Collector/Property Appraiser Fees	150	138	150	(13)	0.00%
Financial Consulting Services	3,600	3,300	3,300	0	8.33%
Accounting Services	12,000	11,000	11,000	0	8.33%
Auditing Services	3,800	3,800	3,800	0	0.00%
Arbitrage Rebate Calculation	650	596	0	596	100.00%
Public Officials Liability Insurance	1,600	1,600	1,386	214	13.37%
Legal Advertising	2,000	1,833	3,713	(1,880)	(85.66)%
Bank Fees	0	0	93	(93)	0.00%
Dues, Licenses & Fees	175	175	175	0	0.00%
Website Fees & Maintenance	2,700	2,475	1,925	550	28.70%
Legal Counsel					
District Counsel	35,000	32,083	27,798	4,285	20.57%
Electric Utility Services					
Street Lights	5,000	4,583	1,311	3,273	73.78%
Water-Sewer Combination Services					
Water Utility Services	0	0	6,327	(6,327)	0.00%
Utility - Reclaimed	2,000	1,833	3	1,831	99.87%
Stormwater Control					
Aquatic Maintenance	5,040	4,620	0	4,620	100.00%
Mitigation Area Monitoring & Maintenance	7,000	6,417	0	6,417	100.00%
Stormwater Assessment	3,000	2,750	0	2,750	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Stormwater System Maintenance	2,000	1,833	0	1,833	100.00%
Other Physical Environment					
General Liability Insurance	500	500	325	175	35.00%
Property Insurance	5,000	5,000	2,504	2,496	49.92%
Landscape Maintenance	100,000	91,667	0	91,667	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	1,833	0	1,833	100.00%
Parks & Recreation					
Sidewalk Repair & Maintenance	2,000	1,833	0	1,833	100.00%
Bike and Walking Trail	7,500	6,875	0	6,875	100.00%
Contingency					
Miscellaneous Contingency	5,000	4,583	0	4,583	100.00%
Total Expenditures	<u>250,615</u>	<u>230,945</u>	<u>92,736</u>	<u>138,209</u>	<u>63.00%</u>
Excess of Revenues Over (Under) Expenditures	0	19,670	203,311	183,641	0.00%
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	0	19,670	203,311	183,641	0.00%
Fund Balance, Beginning of Period	0	0	41,078	41,078	0.00%
Fund Balance, End of Period	<u>0</u>	<u>19,670</u>	<u>244,389</u>	<u>224,719</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	43	43	0.00%
Special Assessments				
Off Roll	20,000	20,000	0	0.00%
Total Revenues	<u>20,000</u>	<u>20,043</u>	<u>43</u>	<u>0.21%</u>
Expenditures				
Contingency				
Capital Reserve	20,000	0	20,000	100.00%
Total Expenditures	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	20,043	20,043	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,043	20,043	0.00%
Fund Balance, Beginning of Period	0	20,006	20,006	0.00%
Fund Balance, End of Period	<u>0</u>	<u>40,048</u>	<u>40,048</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund - Series 2014

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	921	921	0.00%
Special Assessments				
Tax Roll	363,207	363,207	0	0.00%
Off Roll	570,599	570,600	1	0.00%
Total Revenues	<u>933,806</u>	<u>934,728</u>	<u>922</u>	<u>0.10%</u>
Expenditures				
Debt Service Payments				
Interest	748,806	749,875	(1,069)	(0.14)%
Principal	185,000	185,000	0	0.00%
Total Expenditures	<u>933,806</u>	<u>934,875</u>	<u>(1,069)</u>	<u>(0.11)%</u>
Excess of Revenues Over (Under) Expenditures	0	(147)	(147)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	(147)	(147)	0.00%
Fund Balance, Beginning of Period	0	1,308,925	1,308,925	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,308,778</u>	<u>1,308,778</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund - Series 2016

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	441	441	0.00%
Total Revenues	0	441	441	0.00%
Excess of Revenues Over (Under) Expenditures	0	441	441	0.00%
Other Financing Sources (Uses)				
Bond Proceeds	0	1,321,400	1,321,400	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	1,321,841	1,321,841	0.00%
Fund Balance, End of Period	0	1,321,841	1,321,841	0.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	5,273	5,273	0.00%
Total Revenues	0	5,273	5,273	0.00%
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	7,721,778	(7,721,778)	0.00%
Total Expenditures	0	7,721,778	(7,721,778)	0.00%
Excess of Revenues Over (Under) Expenditures	0	(7,716,505)	(7,716,505)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	(7,716,505)	(7,716,505)	0.00%
Fund Balance, Beginning of Period	0	10,887,829	10,887,829	0.00%
Fund Balance, End of Period	0	3,171,325	3,171,325	0.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2015 Through 8/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	2,056	2,056	0.00%
Total Revenues	0	2,056	2,056	0.00%
Expenditures				
Financial & Administrative				
District Management	0	5,000	(5,000)	0.00%
Trustees Fees	0	6,262	(6,262)	0.00%
Financial Consulting Services	0	25,000	(25,000)	0.00%
Printing & Binding	0	1,250	(1,250)	0.00%
Underwriter's Discount	0	188,600	(188,600)	0.00%
Legal Counsel				
District Counsel	0	45,000	(45,000)	0.00%
Trustee Counsel	0	5,250	(5,250)	0.00%
Bond Counsel	0	50,000	(50,000)	0.00%
Underwriter Counsel	0	35,000	(35,000)	0.00%
Other Physical Environment				
Improvements Other Than Buildings	0	2,506,238	(2,506,238)	0.00%
Total Expenditures	0	2,867,600	(2,867,600)	0.00%
Excess of Revenues Over (Under) Expenditures	0	(2,865,544)	(2,865,544)	0.00%
Other Financing Sources (Uses)				
Bond Proceeds	0	8,108,600	8,108,600	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	5,243,056	5,243,056	0.00%
Fund Balance, End of Period	0	5,243,056	5,243,056	0.00%

Wiregrass CDD
Investment Summary
August 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>August 31, 2016</u>
The Bank of Tampa	Money Market Account	\$ 40,048
	Total Reserve Fund Investments	\$ 40,048
US Bank Series 2014 Capitalized Interest	US Bank Money Market 5	\$ 311
US Bank Series 2014 Reserve	US Bank Money Market 5	933,806
US Bank Series 2014 Revenue	US Bank Money Market 5	374,661
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Capitalized Interest	US Bank Money Market 5	718,225
	Total Debt Service Fund Investments	\$ 2,630,619
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 3,837,421
US Bank Series 2016 Cost of Issuance	US Bank Money Market 5	2,097
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	5,240,959
	Total Capital Project Fund Investments	\$ 9,080,477

Wiregrass Community Development District

Summary A/R Ledger

001 - General Fund

From 8/1/2016 Through 8/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/30/2015	Wesley Chapel Venture, LLC	970-15-11R	750.52
7/31/2016	Pasco County Associates, II LLP	071216Irrig	31,732.79
7/31/2016	Pasco County Associates, II LLP	071416Irrig	10,253.36
		Total 001 - General Fund	42,736.67
Report Balance			42,736.67

Wiregrass Community Development District

Summary A/P Ledger

001 - General Fund

From 8/1/2016 Through 8/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Hopping Green & Sams	8/29/2016	89540	General/Monthly Legal Services 07/16	1,699.50
Withlacochee River Electric Cooperative, Inc	8/26/2016	1409 701 546 130 08/16	Area Lighting 08/16	1,055.36
Withlacochee River Electric Cooperative, Inc	8/26/2016	Act# 1403 810 552 510 08/16	2721 Hueland Pond 08/16	30.77
			Total 001 - General Fund	2,785.63

Wiregrass Community Development District

Summary A/P Ledger

300 - Capital Projects Fund S2014

From 8/1/2016 Through 8/31/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Ferguson Enterprises, Inc.	9/2/2016	CR91 Ferguson	CR91-95 Series 2014	134.00
GHD Services, Inc.	9/2/2016	CR92 GHD	CR91-95 Series 2014	4,452.50
GHD Services, Inc.	9/2/2016	CR93 GHD	CR91-95 Series 2014	3,032.00
Hopping Green & Sams	9/2/2016	CR94 Hopping Green	CR91-95 Series 2014	587.50
King Engineering Associates, Inc.	9/2/2016	CR95 King	CR91-95 Series 2014	24,013.00
			Total 300 - Capital Projects Fund S2014	32,219.00
Report Balance				35,004.63

**WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2014**

Construction Account Activity Through August 31, 2016

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
		Total Bond Proceeds:	11,778,289.24
	Interest Earnings		6,662.48
		Total Inflows	\$ 11,784,951.72

Outflows:	Requisitions			Status
Requisition Date	Requisition Number	Contractor	Amount	As of 08/31/16
09/25/14	COI	Underwriter Discount	\$ (272,400.00)	Cleared
09/25/14	COI	Bryant Miller Olive	(40,000.00)	Cleared
09/25/14	COI	Holland Knight LLP	(5,250.00)	Cleared
09/25/14	COI	Nabors Giblin Nickerson	(52,000.00)	Cleared
09/25/14	COI	Rizzetta & Co, Inc.	(30,000.00)	Cleared
09/25/14	COI	Straley Robin	(41,500.00)	Cleared
09/25/14	COI	US Bank	(6,261.94)	Cleared
10/14/14	COI	Imagemasters LLC	(1,250.00)	Cleared
		Total COI:	(448,661.94)	
05/31/15	1	Mark A Sifford	(3,000.00)	Cleared
06/04/15	2	Econolite Control Products, Inc.	(13,938.60)	Cleared
06/19/15	3	Mark A Sifford	(6,000.00)	Cleared
07/17/15	4	Hopping Green & Sams	(6,502.00)	Cleared
07/17/15	5	Mark A Sifford	(3,000.00)	Cleared
07/31/15	6	King Engineering Associates, Inc.	(9,852.25)	Cleared
07/31/15	7	QGS Development, Inc.	(27,702.52)	Cleared
08/25/15	8	Mark A. Sifford	(3,000.00)	Cleared
08/25/15	9	Valmont Industries	(48,119.00)	Cleared
08/31/15	10	Hopping Green & Sams	(504.00)	Cleared
08/31/15	11	King Engineering	(10,018.50)	Cleared
08/31/15	12	QGS Development, Inc.	(143,755.62)	Cleared
08/31/15	13	Transportation Control Systems	(6,300.00)	Cleared
09/29/15	14	King Engineering	(8,276.03)	Cleared
09/29/15	15	Mark A. Sifford	(3,000.00)	Cleared
09/29/15	16	QGS Development, Inc.	(118,050.96)	Cleared
10/16/15	17	Hopping Green & Sams	(1,476.00)	Cleared
10/16/15	18	Mark A. Sifford	(3,000.00)	Cleared
10/16/15	19	Temple	(5,662.00)	Cleared
10/28/15	20	Ferguson Enterprises, Inc.	VOID	VOID
10/31/15	21	GHD Services, Inc.	(3,418.00)	Cleared
10/31/15	22	Hanson Pipe	(64,877.44)	Cleared
10/31/15	23	King Engineering	(7,393.82)	Cleared
10/31/15	24	Mark A. Sifford	(3,000.00)	Cleared
10/31/15	25	QGS Development, Inc.	(142,108.12)	Cleared
11/30/15	26	Atlantic TNG, LLC	(94,098.00)	Cleared
11/30/15	27	Ferguson Enterprises, Inc.	(37,242.89)	Cleared
11/30/15	28	GHD Services, Inc.	(8,261.25)	Cleared
11/30/15	29	Hanson Pipe	(48,154.48)	Cleared
11/30/15	30	King Engineering	(17,876.46)	Cleared
11/30/15	31	Mark A. Sifford	(3,000.00)	Cleared
11/30/15	32	QGS Development, Inc.	(383,694.99)	Cleared

**WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2014**

Construction Account Activity Through August 31, 2016

12/22/15	33	Atlantic TNG, LLC	(575.00)	Cleared
12/22/15	34	Ferguson Enterprises, Inc.	(109,773.90)	Cleared
12/22/15	35	Hanson Pipe	(55,754.78)	Cleared
12/22/15	36	King Engineering	(23,590.55)	Cleared
01/19/16	37	Atlantic TNG, LLC	(6,266.00)	Cleared
01/19/16	38	GHD Services, Inc.	(6,709.50)	Cleared
01/19/16	39	Hanson Pipe	(485.52)	Cleared
01/19/16	40	Mark A. Sifford	(1,500.00)	Cleared
01/26/15	41	Locust Branch, LLC	(292,024.75)	Cleared
01/28/16	42	GHD Services, Inc.	(3,166.25)	Cleared
01/28/16	43	King Engineering	(27,896.57)	Cleared
01/28/16	44	QGS Development, Inc.	(768,155.62)	Cleared
02/18/16	45	Atlantic TNG, LLC	(5,950.00)	Cleared
02/18/16	46	QGS Development, Inc.	(233,434.41)	Cleared
03/08/16	47	Atlantic TNG, LLC	(8,500.00)	Cleared
03/08/16	48	GHD Services, Inc.	(2,979.50)	Cleared
03/08/16	49	King Engineering	(21,086.71)	Cleared
03/08/16	50	QGS Development, Inc.	(147,984.75)	Cleared
04/08/16	51	GHD Services, Inc.	(4,181.25)	Cleared
04/08/16	52	King Engineering	(10,641.14)	Cleared
04/08/16	53	QGS Development, Inc.	(629,070.33)	Cleared
04/19/16	54	Ferguson Enterprises, Inc.	(1,413.28)	Cleared
04/19/16	55	Hopping Green & Sams	(3,213.50)	Cleared
05/13/16	56	Forterra Pipe & Precast	(1,260.00)	Cleared
05/13/16	57	King Engineering	(12,375.79)	Cleared
05/13/16	58	QGS Development, Inc.	(321,018.44)	Cleared
05/19/16	59	RIPA & Associates, LLC	(120,476.79)	Cleared
06/14/16	60	GHD Services, Inc.	(271.25)	Cleared
06/14/16	61	Hopping Green & Sams	(355.50)	Cleared
06/14/16	62	King Engineering	(17,342.84)	Cleared
06/14/16	63	QGS Development, Inc.	(532,424.86)	Cleared
06/14/16	64	Rinker Materials	(79,246.40)	Cleared
06/14/16	65	RIPA & Associates, LLC	(576,931.40)	Cleared
06/24/16	66	Mack Industries, Inc.	(33,241.00)	Cleared
06/24/16	67	Rinker Materials	(30,829.92)	Cleared
06/28/16	68	Pasco County BOCC	(1,300.00)	Cleared
06/28/16	69	Pasco County BOCC	(210.00)	Cleared
06/28/16	70	Pasco County BOCC	(1,000.00)	Cleared
07/01/16	71	GHD Services, Inc.	(7,427.25)	Cleared
07/01/16	72	GHD Services, Inc.	(4,291.25)	Cleared
07/01/16	73	King Engineering	(10,995.44)	Cleared
07/01/16	74	King Engineering	(29,556.40)	Cleared
07/01/16	75	Pasco County BOCC	(1,300.00)	Cleared
07/01/16	76	Pasco County BOCC	(1,000.00)	Cleared
07/01/16	77	Rinker Materials	(5,629.28)	Cleared
07/19/16	78	RIPA & Associates, LLC	(610,957.72)	Cleared
07/28/16	79	GHD Services, Inc.	(4,584.00)	Cleared
07/28/16	80	GHD Services, Inc.	(3,619.50)	Cleared
07/28/16	81	GHD Services, Inc.	(642.50)	Cleared
07/28/16	82	King Engineering	(15,775.38)	Cleared
07/28/16	83	King Engineering	(13,269.21)	Cleared
07/28/16	84	QGS Development, Inc.	(344,023.60)	Cleared
08/11/16	85	Ferguson Enterprises, Inc.	(210,590.54)	Cleared
08/11/16	86	Mack Industries, Inc.	(256,669.28)	Cleared

**WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2014**

Construction Account Activity Through August 31, 2016

08/11/16	87	QGS Development, Inc.	(78,224.49)	Cleared
08/11/16	88	RIPA & Associates, LLC	(526,886.20)	Cleared
08/19/16	89	King Engineering	(6,503.15)	Cleared
08/19/16	90	Mack Industries, Inc.	(40,002.72)	Cleared
08/31/16	91	Ferguson Enterprises, Inc.	(134.00)	AP
08/31/16	92	GHD Services, Inc.	(4,452.50)	AP
08/31/16	93	GHD Services, Inc.	(3,032.00)	AP
08/31/16	94	Hopping Green & Sams	(587.50)	AP
08/31/16	95	King Engineering	(24,013.00)	AP

Total Requisitions: (7,531,087.34)

Total COI and Requisitions: (7,979,749.28)

Retainage Payable: (633,877.88)

Total Outflows: (8,613,627.16)

Capital Projects Fund Balance at August 31, 2016 \$ 3,171,324.56

Outstanding Contracts, net of Retainage:

GHD Services Inc. - Hueland Pond Blvd.	\$ 523.37
GHD Services Inc. -Wiregrass Blvd Phase 2	11,996.75
GHD Services Inc. -Wiregrass Blvd Phase 3	7,161.50
King Engineering Associates - Construction Administration Services	8,193.50
King Engineering Associates -Wiregrass Ranch Blvd.-Survey Construction Services	79,240.50
King Engineering Associates-Wiregrass Ranch Blvd.-Construction Phase Services	108,051.20
RIPA - Wiregrass Ranch Blvd	3,393,872.89

Contract Subtotal 3,609,039.71

Committed Funds to be Contributed by Developer \$ 437,715.15

**WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2016**

Construction Account Activity Through August 31, 2016

Inflows:	Debt Proceeds	\$	7,919,999.99
	Underwriter Discount		188,600.00
		Total Bond Proceeds:	8,108,599.99
	Interest Earnings		2,056.20
		Total Inflows	\$ 8,110,656.19

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 08/31/16
04/01/16	COI	Underwriter Discount	\$ (188,600.00)	Cleared
04/01/16	COI	Holland Knight LLP	(5,250.00)	Cleared
04/01/16	COI	Rizzetta & Co, Inc.	(30,000.00)	Cleared
04/01/16	COI	Nabors Giblin Nickerson	(50,000.00)	Cleared
04/01/16	COI	Bryant Miller Olive	(35,000.00)	Cleared
04/01/16	COI	Hopping Green & Sams	(45,000.00)	Cleared
04/01/16	COI	US Bank	(6,261.94)	Cleared
04/01/16	COI	Imagemasters LLC	(1,250.00)	Cleared
		Total COI:	(361,361.94)	
05/13/16	1	Locust Branch, LLC	(2,493,773.00)	Cleared
05/13/16	2	GHD Services Inc.	(7,800.00)	Cleared
05/13/16	3	Hopping Green & Sams	(1,571.00)	Cleared
06/24/16	4	Hopping Green & Sams	(540.00)	Cleared
07/28/16	5	Hopping Green & Sams	(2,554.21)	Cleared
		Total Requisitions:	(2,506,238.21)	

Total COI and Requisitions: (2,867,600.15)

Total Outflows: (2,867,600.15)

Capital Projects Fund Balance at August 31, 2016 \$ 5,243,056.04

Wiregrass Community Development District
Notes to Unaudited Financial Statements
August 31, 2016

Balance Sheet

1. Trust statement activity has been recorded through 08/31/16.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.