

Wiregrass
Community Development District

Financial Statements
(Unaudited)

January 31, 2017

Prepared by
Rizzetta & Company, Inc.
District Manager

Wiregrass Community Development District

Balance Sheet
As of 1/31/2017
(In Whole Numbers)

	General Fund	Reserve Fund	Irrigation 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	308,157	0	0	0	0	308,157	0	0
Investments	0	0	0	2,678,280	5,545,392	8,223,673	0	0
Investments--Reserves	0	40,074	0	0	0	40,074	0	0
Accounts Receivable	452,409	0	4,556	252,743	0	709,707	0	0
Allowance for Doubtful Accounts	0	0	0	0	0	0	0	0
Prepaid Expenses	1,266	0	0	0	0	1,266	0	0
Deposits	550	0	0	0	0	550	0	0
Due From Other Funds	2,720	0	132,183	0	0	134,903	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	2,931,023
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,933,977
Fixed Assets	0	0	0	0	0	0	16,897,504	0
Total Assets	765,102	40,074	136,739	2,931,023	5,545,392	9,418,330	16,897,504	22,865,000
Liabilities								
Accounts Payable	1,666	0	0	0	40,832	42,499	0	0
Accrued Expenses Payable	2,000	0	0	0	0	2,000	0	0
Retainage Payable	0	0	0	0	541,850	541,850	0	0
Other Current Liabilities	0	0	0	0	0	0	0	0
Due To Other Funds	132,183	0	0	0	2,720	134,903	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	0	22,865,000
Total Liabilities	135,850	0	0	0	585,402	721,252	0	22,865,000
Fund Equity & Other Credits								
Beginning Fund Balance	226,073	40,053	0	2,630,842	7,385,612	10,282,580	16,897,504	0
Net Change in Fund Balance	403,180	20	136,739	300,181	(2,425,622)	(1,585,502)	0	0
Total Fund Equity & Other Credits	629,253	40,074	136,739	2,931,023	4,959,990	8,697,078	16,897,504	0
Total Liabilities & Fund Equity	765,102	40,074	136,739	2,931,023	5,545,392	9,418,330	16,897,504	22,865,000

See Notes to Unaudited Financial Statements

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Special Assessments					
Tax Roll	25,676	25,676	26,637	961	(3.74)%
Off Roll	464,944	464,944	464,944	0	0.00%
Total Revenues	490,620	490,620	491,581	961	(0.20)%
Expenditures					
Financial & Administrative					
Administrative Services	2,520	840	840	0	66.66%
District Management	12,000	4,000	4,000	0	66.66%
District Engineer	20,000	6,667	0	6,667	100.00%
Disclosure Report	5,000	1,667	6,000	(4,333)	(20.00)%
Trustees Fees	5,000	5,000	4,337	663	13.26%
Tax Collector/Property Appraiser Fees	150	150	0	150	100.00%
Financial Consulting Services	3,600	1,200	1,200	0	66.66%
Accounting Services	12,000	4,000	4,000	0	66.66%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	217	0	217	100.00%
Public Officials Liability Insurance	1,600	1,600	1,386	214	13.37%
Legal Advertising	2,000	667	723	(57)	63.84%
Dues, Licenses & Fees	175	175	177	(2)	(1.37)%
Assessment Roll	5,000	5,000	6,500	(1,500)	(30.00)%
Website Fees & Maintenance	2,100	700	700	0	66.66%
Legal Counsel					
District Counsel	35,000	11,667	6,493	5,173	81.44%
Electric Utility Services					
Street Lights	50,000	16,667	4,146	12,520	91.70%
Utility Bond	5,600	1,867	0	1,867	100.00%
Utility Fountains	5,000	1,667	0	1,667	100.00%
Utility Irrigation	5,000	1,667	0	1,667	100.00%
Utility-Recreation Facilities	10,000	3,333	0	3,333	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	1,600	0	1,600	100.00%
Solid Waste Assessment Rec Fac	1,000	333	0	333	100.00%
Water-Sewer Combination Services					

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Reclaimed	5,000	1,667	55	1,611	98.89%
Utility Services	8,000	2,667	1,942	725	75.72%
Reclaimed Administrative Fee	12,000	4,000	2,000	2,000	83.33%
Stormwater Control					
Aquatic Maintenance	30,000	10,000	0	10,000	100.00%
Mitigation Area Monitoring & Maintenance	8,785	2,928	0	2,928	100.00%
Stormwater Assessment	3,000	1,000	0	1,000	100.00%
Stormwater System Maintenance	5,000	1,667	0	1,667	100.00%
Aquatic Plant Replacement	1,500	500	0	500	100.00%
Fountain Services Repairs & Maintenance	2,000	667	0	667	100.00%
Lake/Pond Bank Maintenance	10,000	3,333	0	3,333	100.00%
Miscellaneous Expense	5,000	1,667	0	1,667	100.00%
Wetland Monitoring & Maintenance	3,215	1,072	550	522	82.89%
Other Physical Environment					
General Liability Insurance	325	325	108	217	66.66%
Property Insurance	5,000	5,000	37,921	(32,921)	(658.41)%
Landscape Maintenance	100,000	33,333	4,253	29,081	95.74%
Entry & Walls Maintenance	2,000	667	0	667	100.00%
Field Operations	8,700	2,900	0	2,900	100.00%
Fire Ant Treatment	5,000	1,667	0	1,667	100.00%
Holiday Decorations	2,000	667	0	667	100.00%
Landscape - Mulch	30,000	10,000	0	10,000	100.00%
Lift Stations Maintenance	1,500	500	0	500	100.00%
Landscape Miscellaneous	5,000	1,667	1,069	598	78.62%
Landscape Replacement Plants, Shrubs, Trees	10,000	3,333	0	3,333	100.00%
Well Maintenance	1,500	500	0	500	100.00%
Rust Prevention	8,000	2,667	0	2,667	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	667	0	667	100.00%
Sidewalk Repair & Maintenance	5,000	1,667	0	1,667	100.00%
Parks & Recreation					
Bike and Walking Trail	7,500	2,500	0	2,500	100.00%
Dog Waste Station Supplies	5,000	1,667	0	1,667	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Playground Equipment and Maintenance	1,500	500	0	500	100.00%
Contingency					
Miscellaneous Contingency	5,000	1,667	0	1,667	100.00%
Total Expenditures	<u>490,620</u>	<u>173,740</u>	<u>88,401</u>	<u>85,339</u>	<u>81.98%</u>
Excess of Revenues Over (Under) Expenditures	0	316,880	403,180	86,301	0.00%
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	0	316,880	403,180	86,301	0.00%
Fund Balance, Beginning of Period	0	0	226,073	226,073	0.00%
Fund Balance, End of Period	<u>0</u>	<u>316,880</u>	<u>629,253</u>	<u>312,373</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	20	20	0.00%
Total Revenues	<u>0</u>	<u>20</u>	<u>20</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	20	20	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>20</u>	<u>20</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	40,053	40,053	0.00%
Fund Balance, End of Period	<u>0</u>	<u>40,074</u>	<u>40,074</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

101 - Irrigation Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Special Assessments				
Tax Roll	0	135,473	135,473	0.00%
Off Roll	0	1,266	1,266	0.00%
Total Revenues	<u>0</u>	<u>136,739</u>	<u>136,739</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>136,739</u>	<u>136,739</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>136,739</u>	<u>136,739</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>136,739</u></u>	<u><u>136,739</u></u>	<u><u>0.00%</u></u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund - Series 2014

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	391	391	0.00%
Special Assessments				
Tax Roll	459,206	459,206	0	0.00%
Off Roll	474,600	474,600	0	0.00%
Total Revenues	<u>933,806</u>	<u>934,197</u>	<u>391</u>	<u>0.04%</u>
Expenditures				
Debt Service Payments				
Interest	738,806	369,966	368,840	49.92%
Principal	195,000	0	195,000	100.00%
Total Expenditures	<u>933,806</u>	<u>369,966</u>	<u>563,840</u>	<u>60.38%</u>
Excess of Revenues Over (Under) Expenditures	0	564,232	564,232	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	564,232	564,232	0.00%
Fund Balance, Beginning of Period	0	1,308,889	1,308,889	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,873,121</u>	<u>1,873,121</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund - Series 2016

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	397	397	0.00%
Total Revenues	<u>0</u>	<u>397</u>	<u>397</u>	<u>0.00%</u>
Expenditures				
Debt Service Payments				
Interest	0	264,447	(264,447)	0.00%
Total Expenditures	<u>0</u>	<u>264,447</u>	<u>(264,447)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(264,050)</u>	<u>(264,050)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(264,050)</u>	<u>(264,050)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,321,952	1,321,952	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,057,902</u>	<u>1,057,902</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	972	972	0.00%
Total Revenues	<u>0</u>	<u>972</u>	<u>972</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	1,846,341	(1,846,341)	0.00%
Total Expenditures	<u>0</u>	<u>1,846,341</u>	<u>(1,846,341)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	(1,845,369)	(1,845,369)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	(1,845,369)	(1,845,369)	0.00%
Fund Balance, Beginning of Period	0	2,145,513	2,145,513	0.00%
Fund Balance, End of Period	<u>0</u>	<u>300,144</u>	<u>300,144</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,748	1,748	0.00%
Total Revenues	<u>0</u>	<u>1,748</u>	<u>1,748</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment Improvements Other Than Buildings	0	582,001	(582,001)	0.00%
Total Expenditures	<u>0</u>	<u>582,001</u>	<u>(582,001)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(580,253)</u>	<u>(580,253)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(580,253)</u>	<u>(580,253)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	5,240,099	5,240,099	0.00%
Fund Balance, End of Period	<u>0</u>	<u>4,659,846</u>	<u>4,659,846</u>	<u>0.00%</u>

**Wiregrass CDD
Investment Summary
January 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of January 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 40,074
	Total Reserve Fund Investments	<u>\$ 40,074</u>
US Bank Series 2014 Capitalized Interest	US Bank Money Market 5	\$ 235
US Bank Series 2014 Reserve	US Bank Money Market 5	933,806
US Bank Series 2014 Revenue	US Bank Money Market 5	686,337
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Capitalized Interest	US Bank Money Market 5	454,286
	Total Debt Service Fund Investments	<u>\$ 2,678,280</u>
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 300,144
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	5,245,248
	Total Capital Project Fund Investments	<u>\$ 5,545,392</u>

Wiregrass Community Development District

Summary A/R Ledger

001 - General Fund

From 1/1/2017 Through 1/31/2017

<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
10/1/2016	Pasco County Tax Collector	FY 16-17	863.32
11/8/2016	Lennar Homes, LLC	970-17-03	1,058.00
11/8/2016	M/I Homes of Tampa, LLC	970-17-02	1,511.10
11/8/2016	Pasco County Associates, II LLP	970-17-01	9,313.59
12/8/2016	Altis Wiregrass LLC	970-17-06	5,401.76
12/8/2016	Deer Pond LLC	970-17-09	1,242.59
12/8/2016	Flycatcher Enterprises, LLC	970-17-10	82,162.75
12/8/2016	Jane Hole, LLC	970-17-11	15,906.31
12/8/2016	JHP Real Estate Partnership, LTD	970-17-12	19,723.94
12/8/2016	Maggie Pond, LLC	970-17-13	163,298.66
12/8/2016	MLD 5 LLC	970-17-07	755.55
12/8/2016	Pasco-Pinellas Hillsborough Community Health Systems Inc.	970-17-14	536.24
12/8/2016	Persimmon Hole LLC	970-17-15	35.57
12/8/2016	PSL Wiregrass LP	970-17-05	1,378.00
12/8/2016	Raymond James Financial LLC	970-17-08	27,978.00
12/8/2016	Solly Branch Holdings LLC	970-17-16	40,011.05
12/8/2016	Wesley Chapel Venture, LLC	970-17-17	1,412.35
12/8/2016	Wiregrass Ranch, Inc.	970-17-18	79,069.63
		Total 001 - General Fund	452,408.93

Wiregrass Community Development District

Summary A/R Ledger

101 - Irrigation Fund

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Pasco County Tax Collector	FY 16-17	<u>4,555.80</u>
		Total 101 - Irrigation Fund	4,555.80

Wiregrass Community Development District

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

From 1/1/2017 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Pasco County Tax Collector	FY 16-17	15,442.63
11/8/2016	M/I Homes of Tampa, LLC	970-17-02	34,500.00
11/8/2016	Pasco County Associates, II LLP	970-17-01	<u>202,800.00</u>
		Total 200 - Debt Service Fund - Series 2014	252,742.63
			<u>709,707.36</u>
Report Balance			<u><u>709,707.36</u></u>

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 9/1/2016

001 - General Fund

From 1/1/2017 Through 1/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
King Engineering Associates, Inc.	1/11/2017	K68032	Engineering Services 12/16	467.76
Times Publishing Company	1/18/2017	412483 01/18/17	Legal Advertising 01/17	100.00
Pasco County Utilities Service Branch	1/26/2017	8532498 01/17	02 Mansfield Boulevard 01/17	626.40
Hopping Green & Sams	1/31/2017	92080	General/Monthly Legal Services 12/16	472.30
			Total 001 - General Fund	1,666.46

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 9/1/2016

301 - Capital Projects Fund S2016

From 1/1/2017 Through 1/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Hopping Green & Sams	9/29/2016	CR6 Hopping	CR6 Series 2016	3,401.25
GHD Services, Inc.	1/25/2017	CR7 GHD	CR7-9 Series 2016	2,013.75
Hopping Green & Sams	1/25/2017	CR8 Hopping	CR7-9 Series 2016	604.46
King Engineering Associates, Inc.	1/25/2017	CR9 King	CR7-9 Series 2016	34,813.03
			Total 301 - Capital Projects Fund S2016	40,832.49
Report Total				42,498.95

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

Construction Account Activity Through January 31, 2017

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
	Total Bond Proceeds:		11,778,289.24
	Interest Earnings		8,024.27
	Total Inflows	\$	11,786,313.51

Outflows:	Requisitions			Status
Requisition Date	Requisition Number	Contractor	Amount	As of 01/31/17
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 Associates, Inc.	(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 Associates, Inc.	(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 Associates, Inc.	(7,393.82)	Cleared
10/31/15	24	Mark A. Sifford	(3,000.00)	Cleared

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

Construction Account Activity Through January 31, 2017

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 Associates, Inc.	(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
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 Associates, Inc.	(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 Associates, Inc.	(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 Associates, Inc.	(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 Associates, Inc.	(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 Associates, Inc.	(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 Associates, Inc.	(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

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

Construction Account Activity Through January 31, 2017

07/01/16	72	GHD Services, Inc.	(4,291.25)	Cleared
07/01/16	73	King Engineering Associates, Inc.	(10,995.44)	Cleared
07/01/16	74	King Engineering Associates, Inc.	(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 Associates, Inc.	(15,775.38)	Cleared
07/28/16	83	King Engineering Associates, Inc.	(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
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 Associates, Inc.	(6,503.15)	Cleared
08/19/16	90	Mack Industries, Inc.	(40,002.72)	Cleared
08/31/16	91	Ferguson Enterprises, Inc.	(134.00)	Cleared
08/31/16	92	GHD Services, Inc.	(4,452.50)	Cleared
08/31/16	93	GHD Services, Inc.	(3,032.00)	Cleared
08/31/16	94	Hopping Green & Sams	(587.50)	Cleared
08/31/16	95	King Engineering Associates, Inc.	(24,013.00)	Cleared
09/30/16	96	GHD Services, Inc.	(7,394.75)	Cleared
09/30/16	97	King Engineering Associates, Inc.	(1,160.00)	Cleared
09/30/16	98	King Engineering Associates, Inc.	(1,779.56)	Cleared
09/30/16	99	Ferguson Enterprises, Inc.	(7,329.28)	Cleared
09/30/16	100	RIPA & Associates, LLC	(336,001.76)	Cleared
09/30/16	101	King Engineering Associates, Inc.	(37,318.62)	Cleared
09/30/16	102	RIPA & Associates, LLC	(532,241.95)	Cleared
09/30/16	103	King Engineering Associates, Inc.	(6,503.15)	Cleared
10/31/16	104	QGS Development, Inc.	(379,960.96)	Cleared
10/31/16	105	King Engineering Associates, Inc.	(1,935.34)	Cleared
10/31/16	106	King Engineering Associates, Inc.	(39,953.12)	Cleared
10/31/16	107	GHD Services, Inc.	(5,527.50)	Cleared
10/31/16	108	RIPA & Associates, LLC	(768,832.10)	Cleared
11/30/16	109	King Engineering Associates, Inc.	(2,612.58)	Cleared
12/31/16	110	King Engineering Associates, Inc.	(1,065.23)	Cleared
12/31/16	111	RIPA & Associates, LLC	(836,973.10)	Cleared
12/31/16	112	King Engineering Associates, Inc.	(18,227.87)	Cleared
12/31/16	113	GHD Services, Inc.	(7,271.00)	Cleared
12/31/16	114	Hopping Green & Sams	(634.50)	Cleared
01/31/17	115	GHD Services, Inc.	(5,232.25)	Cleared
01/31/17	116	WREC	(391,120.00)	Cleared
01/31/17	117	RIPA & Associates, LLC	(117,345.31)	Cleared

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

Construction Account Activity Through January 31, 2017

Total Requisitions: (11,037,507.27)

Total COI and Requisitions: (11,486,169.21)

Total Outflows: (11,486,169.21)

Capital Projects Fund Balance at January 31, 2017 \$ 300,144.30

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

Construction Account Activity Through January 31, 2017

Inflows:	Debt Proceeds	\$	7,919,999.99	
	Underwriter Discount		188,600.00	
	Total Bond Proceeds:		8,108,599.99	
	Interest Earnings		4,248.32	
	Total Inflows	\$	8,112,848.31	

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 01/31/17
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
09/30/16	6	Hopping Green & Sams	(3,401.25)	AP
01/31/17	7	GHD Services Inc.	(2,013.75)	AP
01/31/17	8	Hopping Green & Sams	(604.46)	AP
01/31/17	9	King Engineering Associates, Inc.	(34,813.03)	AP
		Total Requisitions:	(2,547,070.70)	

Total COI and Requisitions:	(2,908,432.64)
Retainage Payable:	(541,849.66)
Due to General Fund	(2,720.00)
Total Outflows:	(3,453,002.30)

Capital Projects Fund Balance at January 31, 2017 \$ **4,659,846.01**

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

Construction Account Activity Through January 31, 2017

Outstanding Contracts, net of Retainage:

GHD Services Inc.-Wiregrass Blvd Phase 2	\$	1,472.00
GHD Services Inc.-Wiregrass Blvd Phase 3		7,161.50
King Engineering Associates-Construction Administration Service		1,347.00
King Engineering Associates-Wiregrass Ranch Blvd Survey Service		12,141.50
King Engineering Associates-Wiregrass Ranch Blvd Phase Service		49,470.40
RIPA-Wiregrass Ranch Blvd		944,831.10

Contract Subtotal 1,016,423.50

Uncommitted Funds Available \$ 3,643,422.51

Wiregrass Community Development District
Notes to Unaudited Financial Statements
January 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 01/31/17.
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 FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger – Subsequent Collections

5. General Fund – Payment for Invoice #FY16-17 in the amount of \$504.77 was received in February 2017.
6. General Fund – Payment for Invoice #973-17-03 in the amount of \$529.00 was received in February 2017.
7. General Fund – Payment for Invoice #970-17-01 in the amount of \$4,656.80 was received in February 2017.
8. General Fund – Payment for Invoice #970-17-06 in the amount of \$4,051.32 was received in February 2017.
9. Irrigation Fund – Payment for Invoice #FY16-17 in the amount of \$2,663.69 was received in February 2017.
10. Debt Service Fund 200– Payment for Invoice #FY16-17 in the amount of \$9,029.00 was received in February 2017.
11. Debt Service Fund 200 – Payment for Invoice #970-17-01 in the amount of \$101,400.00 was received in February 2017.