

Wiregrass  
Community Development District

Financial Statements  
(Unaudited)

February 28, 2017

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Wiregrass Community Development District**

Balance Sheet  
As of 2/28/2017  
(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
<b>Assets</b>								
Cash In Bank	614,432	0	0	0	0	614,432	0	0
Investments	0	0	0	2,789,040	5,117,296	7,906,336	0	0
Investments--Reserves	0	40,078	0	0	0	40,078	0	0
Accounts Receivable	141,579	0	1,892	142,314	0	285,785	0	0
Allowance for Doubtful Accounts	0	0	0	0	0	0	0	0
Prepaid Expenses	40,138	0	0	0	0	40,138	0	0
Deposits	1,450	0	0	0	0	1,450	0	0
Due From Other Funds	0	0	138,039	0	0	138,039	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	2,931,354
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,933,646
Fixed Assets	0	0	0	0	0	0	17,332,609	0
<b>Total Assets</b>	<b>797,599</b>	<b>40,078</b>	<b>139,931</b>	<b>2,931,354</b>	<b>5,117,296</b>	<b>9,026,258</b>	<b>17,332,609</b>	<b>22,865,000</b>
<b>Liabilities</b>								
Accounts Payable	44,499	0	0	0	3,401	47,900	0	0
Accrued Expenses Payable	1,000	0	0	0	0	1,000	0	0
Retainage Payable	0	0	0	0	585,575	585,575	0	0
Other Current Liabilities	0	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0	0
Due To Other Funds	138,039	0	0	0	0	138,039	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	0	22,865,000
<b>Total Liabilities</b>	<b>183,538</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,976</b>	<b>772,514</b>	<b>0</b>	<b>22,865,000</b>
<b>Fund Equity &amp; Other Credits</b>								
Beginning Fund Balance	226,073	40,053	0	2,630,842	7,385,612	10,282,580	17,332,609	0
Net Change in Fund Balance	387,988	25	139,931	300,512	(2,857,292)	(2,028,836)	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>614,061</b>	<b>40,078</b>	<b>139,931</b>	<b>2,931,354</b>	<b>4,528,320</b>	<b>8,253,743</b>	<b>17,332,609</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>797,599</b>	<b>40,078</b>	<b>139,931</b>	<b>2,931,354</b>	<b>5,117,296</b>	<b>9,026,258</b>	<b>17,332,609</b>	<b>22,865,000</b>

See Notes to Unaudited Financial Statements

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 2/28/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Special Assessments					
Tax Roll	25,676	25,676	26,637	961	(3.74)%
Off Roll	464,944	464,944	464,944	0	0.00%
<b>Total Revenues</b>	<b>490,620</b>	<b>490,620</b>	<b>491,581</b>	<b>961</b>	<b>(0.20)%</b>
<b>Expenditures</b>					
Financial & Administrative					
Administrative Services	2,520	1,050	1,050	0	58.33%
District Management	12,000	5,000	5,000	0	58.33%
District Engineer	20,000	8,333	0	8,333	100.00%
Disclosure Report	5,000	2,083	6,000	(3,917)	(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	1,500	1,500	0	58.33%
Accounting Services	12,000	5,000	5,000	0	58.33%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	271	0	271	100.00%
Public Officials Liability Insurance	1,600	1,600	1,386	214	13.37%
Legal Advertising	2,000	833	723	110	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	875	875	0	58.33%
Legal Counsel					
District Counsel	35,000	14,583	6,493	8,090	81.44%
Electric Utility Services					
Street Lights	50,000	20,833	5,444	15,390	89.11%
Utility Bond	5,600	2,333	0	2,333	100.00%
Utility Fountains	5,000	2,083	0	2,083	100.00%
Utility Irrigation	5,000	2,083	0	2,083	100.00%
Utility-Recreation Facilities	10,000	4,167	0	4,167	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	2,000	0	2,000	100.00%
Solid Waste Assessment Rec Fac	1,000	417	0	417	100.00%
Water-Sewer Combination Services					

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 2/28/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Reclaimed	5,000	2,083	55	2,028	98.89%
Utility Services	8,000	3,333	2,568	765	67.89%
Reclaimed Administrative Fee	12,000	5,000	2,500	2,500	79.16%
<b>Stormwater Control</b>					
Aquatic Maintenance	30,000	12,500	0	12,500	100.00%
Mitigation Area Monitoring & Maintenance	8,785	3,660	0	3,660	100.00%
Stormwater Assessment	3,000	1,250	0	1,250	100.00%
Stormwater System Maintenance	5,000	2,083	0	2,083	100.00%
Aquatic Plant Replacement	1,500	625	0	625	100.00%
Fountain Services Repairs & Maintenance	2,000	833	0	833	100.00%
Lake/Pond Bank Maintenance	10,000	4,167	0	4,167	100.00%
Miscellaneous Expense	5,000	2,083	0	2,083	100.00%
Wetland Monitoring & Maintenance	3,215	1,340	550	790	82.89%
<b>Other Physical Environment</b>					
General Liability Insurance	325	325	398	(73)	(22.56)%
Property Insurance	5,000	5,000	12,117	(7,117)	(142.34)%
Maintenance Bond	0	0	28,847	(28,847)	0.00%
Landscape Maintenance	100,000	41,667	11,003	30,664	88.99%
Entry & Walls Maintenance	2,000	833	0	833	100.00%
Field Operations	8,700	3,625	0	3,625	100.00%
Fire Ant Treatment	5,000	2,083	0	2,083	100.00%
Holiday Decorations	2,000	833	0	833	100.00%
Landscape - Mulch	30,000	12,500	0	12,500	100.00%
Lift Stations Maintenance	1,500	625	0	625	100.00%
Landscape Miscellaneous	5,000	2,083	1,069	1,014	78.62%
Landscape Replacement Plants, Shrubs, Trees	10,000	4,167	0	4,167	100.00%
Well Maintenance	1,500	625	0	625	100.00%
Rust Prevention	8,000	3,333	0	3,333	100.00%
<b>Road &amp; Street Facilities</b>					
Roadway Repair & Maintenance	2,000	833	0	833	100.00%
Sidewalk Repair & Maintenance	5,000	2,083	0	2,083	100.00%
<b>Parks &amp; Recreation</b>					
Bike and Walking Trail	7,500	3,125	0	3,125	100.00%

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 2/28/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Dog Waste Station Supplies	5,000	2,083	0	2,083	100.00%
Playground Equipment and Maintenance	1,500	625	0	625	100.00%
Contingency					
Miscellaneous Contingency	5,000	2,083	0	2,083	100.00%
Total Expenditures	<u>490,620</u>	<u>212,863</u>	<u>103,593</u>	<u>109,270</u>	<u>78.89%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>277,757</u>	<u>387,988</u>	<u>110,231</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>277,757</u>	<u>387,988</u>	<u>110,231</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	226,073	226,073	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>277,757</u></u>	<u><u>614,061</u></u>	<u><u>336,304</u></u>	<u><u>0.00%</u></u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 2/28/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	25	25	0.00%
Total Revenues	<u>0</u>	<u>25</u>	<u>25</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	25	25	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>25</u>	<u>25</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>40,078</u>	<u>40,078</u>	<u>0.00%</u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

101 - Irrigation Fund

From 10/1/2016 Through 2/28/2017

(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	4,458	4,458	0.00%
Total Revenues	<u>0</u>	<u>139,931</u>	<u>139,931</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>139,931</u>	<u>139,931</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>139,931</u>	<u>139,931</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>139,931</u></u>	<u><u>139,931</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 2/28/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	590	590	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>934,396</u>	<u>590</u>	<u>0.06%</u>
<b>Expenditures</b>				
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	564,431	564,431	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	564,431	564,431	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>1,873,320</u>	<u>1,873,320</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 2/28/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	529	529	0.00%
Total Revenues	<u>0</u>	<u>529</u>	<u>529</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>(263,918)</u>	<u>(263,918)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(263,918)</u>	<u>(263,918)</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>1,058,034</u>	<u>1,058,034</u>	<u>0.00%</u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2016 Through 2/28/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,034	1,034	0.00%
Total Revenues	<u>0</u>	<u>1,034</u>	<u>1,034</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment Improvements Other Than Buildings	0	1,839,838	(1,839,838)	0.00%
Total Expenditures	<u>0</u>	<u>1,839,838</u>	<u>(1,839,838)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,838,805)</u>	<u>(1,838,805)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(1,838,805)</u>	<u>(1,838,805)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	2,145,513	2,145,513	0.00%
Fund Balance, End of Period	<u>0</u>	<u>306,709</u>	<u>306,709</u>	<u>0.00%</u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2016 Through 2/28/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	2,402	2,402	0.00%
Total Revenues	<u>0</u>	<u>2,402</u>	<u>2,402</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment Improvements Other Than Buildings	0	1,020,890	(1,020,890)	0.00%
Total Expenditures	<u>0</u>	<u>1,020,890</u>	<u>(1,020,890)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,018,488)</u>	<u>(1,018,488)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(1,018,488)</u>	<u>(1,018,488)</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>4,221,611</u>	<u>4,221,611</u>	<u>0.00%</u>

**Wiregrass CDD**  
**Investment Summary**  
**February 28, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>February 28, 2017</u>
The Bank of Tampa	Money Market Account	\$ 40,078
	<b>Total Reserve Fund Investments</b>	<b>\$ 40,078</b>
US Bank Series 2014 Capitalized Interest	US Bank Money Market 5	\$ 351
US Bank Series 2014 Reserve	US Bank Money Market 5	933,806
US Bank Series 2014 Revenue	US Bank Money Market 5	796,849
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Capitalized Interest	US Bank Money Market 5	454,418
	<b>Total Debt Service Fund Investments</b>	<b>\$ 2,789,040</b>
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 306,709
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	4,810,587
	<b>Total Capital Project Fund Investments</b>	<b>\$ 5,117,296</b>

**Wiregrass Community Development District**

Summary A/R Ledger

001 - General Fund

From 2/1/2017 Through 2/28/2017

<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	358.55
11/8/2016	Lennar Homes, LLC	970-17-03	529.00
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	4,656.79
12/8/2016	Altis Wiregrass LLC	970-17-06	1,350.44
12/8/2016	Deer Pond LLC	970-17-09	310.64
12/8/2016	Flycatcher Enterprises, LLC	970-17-10	20,540.68
12/8/2016	Jane Hole, LLC	970-17-11	3,976.57
12/8/2016	JHP Real Estate Partnership, LTD	970-17-12	4,930.98
12/8/2016	Maggie Pond, LLC	970-17-13	40,824.66
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	8.89
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	10,002.76
12/8/2016	Wesley Chapel Venture, LLC	970-17-17	1,412.35
12/8/2016	Wiregrass Ranch, Inc.	970-17-18	19,767.40
		Total 001 - General Fund	141,579.12

**Wiregrass Community Development District**

Summary A/R Ledger

101 - Irrigation Fund

From 2/1/2017 Through 2/28/2017

<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>1,892.11</u>
		Total 101 - Irrigation Fund	1,892.11

**Wiregrass Community Development District**

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

From 2/1/2017 Through 2/28/2017

<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	6,413.63
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	101,400.00
		Total 200 - Debt Service Fund - Series 2014	142,313.63
			<hr/>
Report Balance			285,784.86
			<hr/> <hr/>

**Wiregrass Community Development District**

Aged Payables by Invoice Date

Aging Date - 9/1/2016

001 - General Fund

From 2/1/2017 Through 2/28/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Withlacoochee River Electric Cooperative, Inc	1/24/2017	1723523 01/17	Area Lighting 01/17	1,043.35
Stahl & Associates Insurance	2/1/2017	020117	Maintenance Bonds/Streets & Drainage 02/17	41,770.32
Pasco County Utilities Service Branch	2/23/2017	8650428 02/17	02 Mansfield Boulevard 02/17	626.40
Withlacoochee River Electric Cooperative, Inc	2/24/2017	1723523 02/17	Area Lighting 02/17	1,059.00
				<hr/>
			Total 001 - General Fund	44,499.07



**Wiregrass Community Development District**

Aged Payables by Invoice Date

Aging Date - 9/1/2016

301 - Capital Projects Fund S2016

From 2/1/2017 Through 2/28/2017

<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	<u>3,401.25</u>
			Total 301 - Capital Projects Fund S2016	<u>3,401.25</u>
Report Total				<u><u>47,900.32</u></u>

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

**Construction Account Activity Through February 28, 2017**

<b>Inflows:</b>	<b>Debt Proceeds</b>	\$	<b>11,505,889.24</b>
	<b>Underwriter Discount</b>		<b>272,400.00</b>
	<b>Total Bond Proceeds:</b>		<b>11,778,289.24</b>
	<b>Interest Earnings</b>		<b>8,085.73</b>
	<b>Total Inflows</b>	\$	<b>11,786,374.97</b>

<b>Outflows:</b>	<b>Requisitions</b>			<b>Status</b>
<b>Requisition Date</b>	<b>Requisition Number</b>	<b>Contractor</b>	<b>Amount</b>	<b>As of 02/28/17</b>
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
		<b>Total COI:</b>	<b>(448,661.94)</b>	
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 February 28, 2017**

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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 February 28, 2017**

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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
02/28/17	103V	King Engineering Associates, Inc.	6,503.15	Cleared

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

**Construction Account Activity Through February 28, 2017**

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**Total Requisitions: (11,031,004.12)**

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**Total COI and Requisitions: (11,479,666.06)**

**Total Outflows: (11,479,666.06)**

**Capital Projects Fund Balance at February 28, 2017 \$ 306,708.91**

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

**Construction Account Activity Through February 28, 2017**

<b>Inflows:</b>	<b>Debt Proceeds</b>	\$	7,919,999.99	
	<b>Underwriter Discount</b>		188,600.00	
	<b>Total Bond Proceeds:</b>		8,108,599.99	
	<b>Interest Earnings</b>		4,902.17	
	<b>Total Inflows</b>	\$	8,113,502.16	

**Outflows: Requisitions**

Requisition Date	Requisition Number	Contractor	Amount	Status As of 02/28/17
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
		<b>Total COI:</b>	<b>(361,361.94)</b>	
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)	Cleared
01/31/17	8	Hopping Green & Sams	(604.46)	Cleared
01/31/17	9	King Engineering Associates, Inc.	(34,813.03)	Cleared
02/28/17	10	Wiregrass CDD	(2,720.00)	Cleared
02/28/17	11	RIPA & Associates	(393,528.47)	Cleared
02/28/17	12	Hopping Green & Sams	(1,635.01)	Cleared
		<b>Total Requisitions:</b>	<b>(2,944,954.18)</b>	

<b>Total COI and Requisitions:</b>	(3,306,316.12)
<b>Retainage Payable:</b>	(585,575.05)
<b>Total Outflows:</b>	(3,891,891.17)

**Capital Projects Fund Balance at February 28, 2017** \$ 4,221,611.00

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

**Construction Account Activity Through February 28, 2017**

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**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		507,577.25

**Contract Subtotal** 579,169.65

**Committed Funds to be Provided by Series 2016 Bond Proceeds** \$ (3,642,441.35)

**Wiregrass Community Development District**  
**Notes to Unaudited Financial Statements**  
**February 28, 2017**

**Balance Sheet**

1. Trust statement activity has been recorded through 02/28/17.
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.