

Wiregrass
Community Development District

Financial Statements
(Unaudited)

March 31, 2017

Prepared by
Rizzetta & Company, Inc.
District Manager

Wiregrass Community Development District

Balance Sheet
As of 3/31/2017
(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	213,209	0	0	0	0	213,209	0	0
Investments	240,314	0	139,720	2,808,197	5,117,918	8,306,150	0	0
Investments--Reserves	0	40,082	0	0	0	40,082	0	0
Accounts Receivable	111,379	0	1,422	123,472	0	236,273	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	3,192	0	0	3,192	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	2,931,669
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,933,331
Fixed Assets	0	0	0	0	0	0	17,332,609	0
Total Assets	606,490	40,082	144,334	2,931,669	5,117,918	8,840,494	17,332,609	22,865,000
Liabilities								
Accounts Payable	2,307	0	0	0	3,401	5,708	0	0
Accrued Expenses Payable	500	0	0	0	0	500	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	3,192	0	0	0	0	3,192	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	0	22,865,000
Total Liabilities	5,999	0	0	0	588,976	594,975	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	17,332,609	0
Net Change in Fund Balance	374,419	29	144,334	300,828	(2,856,670)	(2,037,061)	0	0
Total Fund Equity & Other Credits	600,491	40,082	144,334	2,931,669	4,528,942	8,245,519	17,332,609	0
Total Liabilities & Fund Equity	606,490	40,082	144,334	2,931,669	5,117,918	8,840,494	17,332,609	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 3/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues					
Interest Earnings					
Interest Earnings	0	0	20	20	0.00%
Special Assessments					
Tax Roll	25,676	25,676	26,638	963	(3.74)%
Off Roll	464,944	464,944	464,944	0	0.00%
Total Revenues	<u>490,620</u>	<u>490,620</u>	<u>491,602</u>	<u>982</u>	<u>(0.20)%</u>
Expenditures					
Financial & Administrative					
Administrative Services	2,520	1,260	1,260	0	50.00%
District Management	12,000	6,000	6,000	0	50.00%
District Engineer	20,000	10,000	1,060	8,940	94.70%
Disclosure Report	5,000	2,500	6,000	(3,500)	(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	1,800	1,800	0	50.00%
Accounting Services	12,000	6,000	6,000	0	50.00%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	325	0	325	100.00%
Public Officials Liability Insurance	1,600	1,600	1,386	214	13.37%
Legal Advertising	2,000	1,000	821	179	58.96%
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	1,050	1,050	0	50.00%
Legal Counsel					
District Counsel	35,000	17,500	7,322	10,178	79.08%
Electric Utility Services					
Street Lights	50,000	25,000	6,487	18,513	87.02%
Utility Bond	5,600	2,800	0	2,800	100.00%
Utility Fountains	5,000	2,500	0	2,500	100.00%
Utility Irrigation	5,000	2,500	0	2,500	100.00%
Utility-Recreation Facilities	10,000	5,000	0	5,000	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	2,400	0	2,400	100.00%
Solid Waste Assessment Rec Fac	1,000	500	0	500	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 3/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility - Reclaimed	5,000	2,500	55	2,445	98.89%
Utility Services	8,000	4,000	3,195	805	60.06%
Reclaimed Administrative Fee	12,000	6,000	3,000	3,000	75.00%
Stormwater Control					
Aquatic Maintenance	30,000	15,000	0	15,000	100.00%
Mitigation Area Monitoring & Maintenance	8,785	4,392	0	4,392	100.00%
Stormwater Assessment	3,000	1,500	0	1,500	100.00%
Stormwater System Maintenance	5,000	2,500	0	2,500	100.00%
Aquatic Plant Replacement	1,500	750	0	750	100.00%
Fountain Services Repairs & Maintenance	2,000	1,000	0	1,000	100.00%
Lake/Pond Bank Maintenance	10,000	5,000	0	5,000	100.00%
Miscellaneous Expense	5,000	2,500	0	2,500	100.00%
Wetland Monitoring & Maintenance	3,215	1,608	550	1,058	82.89%
Other Physical Environment					
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	50,000	17,753	32,247	82.24%
Entry & Walls Maintenance	2,000	1,000	0	1,000	100.00%
Field Operations	8,700	4,350	0	4,350	100.00%
Fire Ant Treatment	5,000	2,500	0	2,500	100.00%
Holiday Decorations	2,000	1,000	0	1,000	100.00%
Landscape - Mulch	30,000	15,000	0	15,000	100.00%
Lift Stations Maintenance	1,500	750	0	750	100.00%
Landscape Miscellaneous	5,000	2,500	1,069	1,431	78.62%
Landscape Replacement Plants, Shrubs, Trees	10,000	5,000	0	5,000	100.00%
Well Maintenance	1,500	750	0	750	100.00%
Rust Prevention	8,000	4,000	0	4,000	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	1,000	0	1,000	100.00%
Sidewalk Repair & Maintenance	5,000	2,500	0	2,500	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 3/31/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Parks & Recreation					
Bike and Walking Trail	7,500	3,750	0	3,750	100.00%
Dog Waste Station Supplies	5,000	2,500	0	2,500	100.00%
Playground Equipment and Maintenance	1,500	750	0	750	100.00%
Contingency					
Miscellaneous Contingency	5,000	2,500	0	2,500	100.00%
Total Expenditures	<u>490,620</u>	<u>251,985</u>	<u>117,184</u>	<u>134,802</u>	<u>76.12%</u>
Excess of Revenues Over (Under) Expenditures	0	238,635	374,419	135,784	0.00%
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	0	238,635	374,419	135,784	0.00%
Fund Balance, Beginning of Period	0	0	226,073	226,073	0.00%
Fund Balance, End of Period	<u>0</u>	<u>238,635</u>	<u>600,491</u>	<u>361,857</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 3/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	29	29	0.00%
Total Revenues	<u>0</u>	<u>29</u>	<u>29</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	29	29	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>29</u>	<u>29</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>40,082</u>	<u>40,082</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

101 - Irrigation Fund

From 10/1/2016 Through 3/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	15	15	0.00%
Special Assessments				
Tax Roll	0	135,473	135,473	0.00%
Off Roll	0	8,847	8,847	0.00%
Total Revenues	<u>0</u>	<u>144,334</u>	<u>144,334</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>144,334</u>	<u>144,334</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>144,334</u>	<u>144,334</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>144,334</u></u>	<u><u>144,334</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 3/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	779	779	0.00%
Special Assessments				
Tax Roll	459,206	459,211	5	0.00%
Off Roll	474,600	474,600	0	0.00%
Total Revenues	<u>933,806</u>	<u>934,590</u>	<u>784</u>	<u>0.08%</u>
Expenditures				
Debt Service Payments				
Interest	738,806	369,966	368,840	49.92%
Principal	<u>195,000</u>	<u>0</u>	<u>195,000</u>	<u>100.00%</u>
Total Expenditures	<u>933,806</u>	<u>369,966</u>	<u>563,840</u>	<u>60.38%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>564,624</u>	<u>564,624</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>564,624</u>	<u>564,624</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,308,889	1,308,889	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,873,513</u>	<u>1,873,513</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 3/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	650	650	0.00%
Total Revenues	<u>0</u>	<u>650</u>	<u>650</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>(263,797)</u>	<u>(263,797)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(263,797)</u>	<u>(263,797)</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>1,058,156</u>	<u>1,058,156</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2016 Through 3/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,069	1,069	0.00%
Total Revenues	<u>0</u>	<u>1,069</u>	<u>1,069</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	0	(1,838,770)	(1,838,770)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	(1,838,770)	(1,838,770)	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>306,744</u>	<u>306,744</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2016 Through 3/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	2,989	2,989	0.00%
Total Revenues	<u>0</u>	<u>2,989</u>	<u>2,989</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>(1,017,901)</u>	<u>(1,017,901)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(1,017,901)</u>	<u>(1,017,901)</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>4,222,198</u>	<u>4,222,198</u>	<u>0.00%</u>

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

<u>Account</u>	<u>Investment</u>	<u>Balance as of March 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 240,314
	Total General Fund Investments	<u>\$ 240,314</u>
The Bank of Tampa ICS Program: Bank of China, New York, NY	Money Market Account	\$ 40,082
	Total Reserve Fund Investments	<u>\$ 40,082</u>
The Bank of Tampa ICS Program: Bank of China, New York, NY	Money Market Account	\$ 139,720
	Total Irrigation Fund Investments	<u>\$ 139,720</u>
US Bank Series 2014 Reserve	US Bank Money Market 5	\$ 933,806
US Bank Series 2014 Revenue	US Bank Money Market 5	816,235
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Capitalized Interest	US Bank Money Market 5	454,540
	Total Debt Service Fund Investments	<u>\$ 2,808,197</u>
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 306,744
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	4,811,174
	Total Capital Project Fund Investments	<u>\$ 5,117,918</u>

Wiregrass Community Development District

Summary A/R Ledger

001 - General Fund

From 3/1/2017 Through 3/31/2017

<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	269.55
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	3,901.24
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	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	111,378.57

Wiregrass Community Development District

Summary A/R Ledger

101 - Irrigation Fund

From 3/1/2017 Through 3/31/2017

<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>1,422.48</u>
		Total 101 - Irrigation Fund	1,422.48

Wiregrass Community Development District

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

From 3/1/2017 Through 3/31/2017

<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	4,821.73
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	84,150.00
		Total 200 - Debt Service Fund - Series 2014	123,471.73
			<hr/>
Report Balance			236,272.78
			<hr/> <hr/>

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 9/1/2016

001 - General Fund

From 3/1/2017 Through 3/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Pasco County Utilities Service Branch	3/24/2017	8773672 03/17	02 Mansfield Boulevard 03/17	626.40
Withlacochee River Electric Cooperative, Inc	3/28/2017	1723523 03/17	Area Lighting 03/17	1,043.35
Hopping Green & Sams	3/31/2017	92974	General/Monthly Legal Services 02/17	637.00
			Total 001 - General Fund	<hr/> 2,306.75

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 9/1/2016

301 - Capital Projects Fund S2016

From 3/1/2017 Through 3/31/2017

<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	<u>3,401.25</u>
			Total 301 - Capital Projects Fund S2016	<u>3,401.25</u>
Report Total				<u><u>5,708.00</u></u>

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

Construction Account Activity Through March 31, 2017

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
	Total Bond Proceeds:		11,778,289.24
	Interest Earnings		8,120.77
	Total Inflows	\$	11,786,410.01

Outflows:	Requisitions			Status
Requisition Date	Requisition Number	Contractor	Amount	As of 03/31/17
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 March 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 March 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
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 March 31, 2017

Total Requisitions: (11,031,004.12)

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

Total Outflows: (11,479,666.06)

Capital Projects Fund Balance at March 31, 2017 \$ 306,743.95

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

Construction Account Activity Through March 31, 2017

Inflows:	Debt Proceeds	\$	7,919,999.99	
	Underwriter Discount		188,600.00	
	Total Bond Proceeds:		<u>8,108,599.99</u>	
	Interest Earnings		5,489.13	
	Total Inflows	\$	<u>8,114,089.12</u>	

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 03/31/17
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:	<u>(361,361.94)</u>	
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
		Total Requisitions:	<u>(2,944,954.18)</u>	

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

Capital Projects Fund Balance at March 31, 2017 \$ 4,222,197.96

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

Construction Account Activity Through March 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		507,577.25

Contract Subtotal 579,169.65

Uncommitted Funds Available \$ 3,643,028.31

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

Balance Sheet

1. Trust statement activity has been recorded through 03/31/17.
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.