

Wiregrass  
Community Development District

Financial Statements  
(Unaudited)

April 30, 2017

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Wiregrass Community Development District**

Balance Sheet  
As of 4/30/2017  
(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	211,957	0	0	0	0	211,957	0	0
Investments	224,566	0	155,529	2,915,511	5,088,401	8,384,007	0	0
Investments--Reserves	0	40,089	0	0	0	40,089	0	0
Accounts Receivable	103,083	0	0	17,250	0	120,333	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	550	0	0	0	0	550	0	0
Due From Other Funds	0	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	2,932,761
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,932,239
Fixed Assets	0	0	0	0	0	0	17,359,377	0
<b>Total Assets</b>	<b>580,294</b>	<b>40,089</b>	<b>155,529</b>	<b>2,932,761</b>	<b>5,088,401</b>	<b>8,797,074</b>	<b>17,359,377</b>	<b>22,865,000</b>
<b>Liabilities</b>								
Accounts Payable	5,162	0	0	0	0	5,162	0	0
Accrued Expenses Payable	740	0	0	0	0	740	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	0	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	0	22,865,000
<b>Total Liabilities</b>	<b>5,902</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>585,575</b>	<b>591,477</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	17,359,377	0
Net Change in Fund Balance	348,319	36	155,529	301,920	(2,882,786)	(2,076,984)	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>574,391</b>	<b>40,089</b>	<b>155,529</b>	<b>2,932,761</b>	<b>4,502,826</b>	<b>8,205,596</b>	<b>17,359,377</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>580,294</b>	<b>40,089</b>	<b>155,529</b>	<b>2,932,761</b>	<b>5,088,401</b>	<b>8,797,074</b>	<b>17,359,377</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 4/30/2017

(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>
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	56	56	0.00%
Special Assessments					
Tax Roll	25,676	25,676	26,897	1,221	(4.75)%
Off Roll	464,944	464,944	464,944	0	0.00%
<b>Total Revenues</b>	<u>490,620</u>	<u>490,620</u>	<u>491,898</u>	<u>1,278</u>	<u>(0.26)%</u>
<b>Expenditures</b>					
Financial & Administrative					
Administrative Services	2,520	1,470	1,470	0	41.66%
District Management	12,000	7,000	7,000	0	41.66%
District Engineer	20,000	11,667	1,300	10,367	93.50%
Disclosure Report	5,000	2,917	6,000	(3,083)	(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	2,100	2,100	0	41.66%
Accounting Services	12,000	7,000	7,000	0	41.66%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	379	0	379	100.00%
Public Officials Liability Insurance	1,600	1,600	1,386	214	13.37%
Legal Advertising	2,000	1,167	1,042	124	47.88%
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	1,225	1,225	0	41.66%
Legal Counsel					
District Counsel	35,000	20,417	11,516	8,901	67.09%
Electric Utility Services					
Street Lights	50,000	29,167	7,335	21,831	85.32%
Utility Bond	5,600	3,267	9,780	(6,513)	(74.64)%
Utility Fountains	5,000	2,917	0	2,917	100.00%
Utility Irrigation	5,000	2,917	0	2,917	100.00%
Utility-Recreation Facilities	10,000	5,833	0	5,833	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	2,800	0	2,800	100.00%
Solid Waste Assessment Rec Fac	1,000	583	0	583	100.00%

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility - Reclaimed	5,000	2,917	55	2,861	98.89%
Utility Services	8,000	4,667	3,821	846	52.23%
Reclaimed Administrative Fee	12,000	7,000	3,500	3,500	70.83%
Stormwater Control					
Aquatic Maintenance	30,000	17,500	0	17,500	100.00%
Mitigation Area Monitoring & Maintenance	8,785	5,125	550	4,575	93.73%
Stormwater Assessment	3,000	1,750	0	1,750	100.00%
Stormwater System Maintenance	5,000	2,917	0	2,917	100.00%
Aquatic Plant Replacement	1,500	875	0	875	100.00%
Fountain Services Repairs & Maintenance	2,000	1,167	0	1,167	100.00%
Lake/Pond Bank Maintenance	10,000	5,833	0	5,833	100.00%
Miscellaneous Expense	5,000	2,917	0	2,917	100.00%
Wetland Monitoring & Maintenance	3,215	1,875	550	1,325	82.89%
Other Physical Environment					
General Liability Insurance	325	325	398	(73)	(22.56)%
Property Insurance	5,000	5,000	1,961	3,039	60.77%
Maintenance Bond	0	0	39,003	(39,003)	0.00%
Landscape Maintenance	100,000	58,333	24,503	33,831	75.49%
Entry & Walls Maintenance	2,000	1,167	0	1,167	100.00%
Field Operations	8,700	5,075	0	5,075	100.00%
Fire Ant Treatment	5,000	2,917	0	2,917	100.00%
Holiday Decorations	2,000	1,167	0	1,167	100.00%
Landscape - Mulch	30,000	17,500	0	17,500	100.00%
Lift Stations Maintenance	1,500	875	0	875	100.00%
Landscape Miscellaneous	5,000	2,917	1,069	1,848	78.62%
Landscape Replacement Plants, Shrubs, Trees	10,000	5,833	0	5,833	100.00%
Well Maintenance	1,500	875	0	875	100.00%
Rust Prevention	8,000	4,667	0	4,667	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	1,167	0	1,167	100.00%
Sidewalk Repair & Maintenance	5,000	2,917	0	2,917	100.00%

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Parks & Recreation					
Bike and Walking Trail	7,500	4,375	0	4,375	100.00%
Dog Waste Station Supplies	5,000	2,917	0	2,917	100.00%
Playground Equipment and Maintenance	1,500	875	0	875	100.00%
Contingency					
Miscellaneous Contingency	5,000	2,917	0	2,917	100.00%
Total Expenditures	<u>490,620</u>	<u>291,108</u>	<u>143,579</u>	<u>147,529</u>	<u>70.74%</u>
Excess of Revenues Over (Under) Expenditures	0	199,512	348,319	148,807	0.00%
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	0	199,512	348,319	148,807	0.00%
Fund Balance, Beginning of Period	0	0	226,073	226,073	0.00%
Fund Balance, End of Period	<u>0</u>	<u>199,512</u>	<u>574,391</u>	<u>374,879</u>	<u>0.00%</u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	36	36	0.00%
Total Revenues	<u>0</u>	<u>36</u>	<u>36</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	36	36	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>36</u>	<u>36</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>40,089</u>	<u>40,089</u>	<u>0.00%</u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

101 - Irrigation Fund

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	38	38	0.00%
Special Assessments				
Tax Roll	0	135,473	135,473	0.00%
Off Roll	0	20,018	20,018	0.00%
Total Revenues	<u>0</u>	<u>155,529</u>	<u>155,529</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>155,529</u>	<u>155,529</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>155,529</u>	<u>155,529</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>155,529</u></u>	<u><u>155,529</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 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	1,000	1,000	0.00%
Special Assessments				
Tax Roll	459,206	459,947	741	0.16%
Off Roll	474,600	474,600	0	0.00%
Total Revenues	<u>933,806</u>	<u>935,547</u>	<u>1,741</u>	<u>0.19%</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	565,582	565,582	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	565,582	565,582	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>1,874,471</u>	<u>1,874,471</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 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	785	785	0.00%
Total Revenues	<u>0</u>	<u>785</u>	<u>785</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>(263,662)</u>	<u>(263,662)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(263,662)</u>	<u>(263,662)</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>1,058,291</u>	<u>1,058,291</u>	<u>0.00%</u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,108	1,108	0.00%
Total Revenues	<u>0</u>	<u>1,108</u>	<u>1,108</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>(1,838,730)</u>	<u>(1,838,730)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(1,838,730)</u>	<u>(1,838,730)</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>306,783</u>	<u>306,783</u>	<u>0.00%</u>

**Wiregrass Community Development District**

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2016 Through 4/30/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	3,602	3,602	0.00%
Total Revenues	<u>0</u>	<u>3,602</u>	<u>3,602</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	1,047,658	(1,047,658)	0.00%
Total Expenditures	<u>0</u>	<u>1,047,658</u>	<u>(1,047,658)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	(1,044,056)	(1,044,056)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(1,044,056)</u>	<u>(1,044,056)</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><u>0</u></u>	<u><u>4,196,043</u></u>	<u><u>4,196,043</u></u>	<u><u>0.00%</u></u>

**Wiregrass CDD  
Investment Summary  
April 30, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of April 30, 2017</u>
The Bank of Tampa	Money Market Account	\$ 224,566
	<b>Total General Fund Investments</b>	<b><u>\$ 224,566</u></b>
The Bank of Tampa ICS Program: Western Alliance Bank	Money Market Account	\$ 40,089
	<b>Total Reserve Fund Investments</b>	<b><u>\$ 40,089</u></b>
The Bank of Tampa ICS Program: Bank of China, New York, NY Western Alliance Bank	Money Market Account	\$ 2
	Money Market Account	155,527
	<b>Total Irrigation Fund Investments</b>	<b><u>\$ 155,529</u></b>
US Bank Series 2014 Reserve	US Bank Money Market 5	\$ 933,806
US Bank Series 2014 Revenue	US Bank Money Market 5	923,414
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Capitalized Interest	US Bank Money Market 5	454,675
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 2,915,511</u></b>
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 306,783
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	4,781,618
	<b>Total Capital Project Fund Investments</b>	<b><u>\$ 5,088,401</u></b>

**Wiregrass Community Development District**

Summary A/R Ledger

001 - General Fund

From 4/1/2017 Through 4/30/2017

<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
11/8/2016	M/I Homes of Tampa, LLC	970-17-02	755.55
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	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	18,813.55
		Total 001 - General Fund	103,082.70

**Wiregrass Community Development District**

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

From 4/1/2017 Through 4/30/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/8/2016	M/I Homes of Tampa, LLC	970-17-02	<u>17,250.00</u>
		Total 200 - Debt Service Fund - Series 2014	<u>17,250.00</u>
Report Balance			<u><u>120,332.70</u></u>

**Wiregrass Community Development District**

Aged Payables by Invoice Date

Aging Date - 4/1/2017

001 - General Fund

From 4/1/2017 Through 4/30/2017

<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	4/25/2017	8903858	02 Mansfield Boulevard 04/17	626.40
Withlacoochee River Electric Cooperative, Inc	4/26/2017	1723523 04/17	Area Lighting 04/17	1,043.35
Times Publishing Company	4/28/2017	449514 04/28/17	Legal Advertising 04/17	114.40
Hopping Green & Sams	4/28/2017	93565	General/Monthly Legal Services 03/17	3,354.75
Hopping Green & Sams	4/28/2017	93567	Boundary Amendment 03/17	<u>23.50</u>
			Total 001 - General Fund	<u>5,162.40</u>
Report Total				<u><u>5,162.40</u></u>

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

**Construction Account Activity Through April 30, 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>8,159.85</b>
	<b>Total Inflows</b>	\$	<b>11,786,449.09</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 04/30/17</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 April 30, 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 April 30, 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 April 30, 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 April 30, 2017 \$ 306,783.03**

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

**Construction Account Activity Through April 30, 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>		6,102.06	
	<b>Total Inflows</b>	\$	8,114,702.05	

**Outflows: Requisitions**

Requisition Date	Requisition Number	Contractor	Amount	Status As of 04/30/17
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)	Cleared
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
04/30/17	13	Hopping Green & Sams	(21,930.50)	Cleared
04/30/17	14	King Engineering Associates, Inc.	(2,028.01)	Cleared
04/30/17	15	QGS Development, Inc.	(643.01)	Cleared
04/30/17	16	King Engineering Associates, Inc.	(690.27)	Cleared
04/30/17	17	QGS Development, Inc.	(1,476.00)	Cleared
		<b>Total Requisitions:</b>	<b>(2,971,721.97)</b>	

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

**Construction Account Activity Through April 30, 2017**

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<b>Total COI and Requisitions:</b>	<b>(3,333,083.91)</b>
<b>Retainage Payable:</b>	<b>(585,575.05)</b>
<b>Total Outflows:</b>	<b><u>(3,918,658.96)</u></b>

**Capital Projects Fund Balance at April 30, 2017** \$ **4,196,043.10**

**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-Wiregrass Ranch Blvd Survey Services	12,141.50
King Engineering Associates-Wiregrass Ranch Blvd Phase Services	49,470.40
RIPA-Wiregrass Ranch Blvd	507,577.25

**Contract Subtotal** **577,822.65**

**Uncommitted Funds Available** \$ **3,618,220.45**

**Wiregrass Community Development District**  
**Notes to Unaudited Financial Statements**  
**April 30, 2017**

**Balance Sheet**

1. Trust statement activity has been recorded through 04/30/17.
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 #970-17-02 in the amount of \$755.55 was received in May 2017.
6. General Fund – Payment for Invoice #970-17-07 in the amount of \$755.55 was received in May 2017.
7. General Fund – Payment for Invoice #970-17-09 in the amount of \$310.64 was received in May 2017.
8. General Fund – Payment for Invoice #970-17-10 in the amount of \$20,540.68 was received in May 2017.
9. General Fund – Payment for Invoice #970-17-11 in the amount of \$3,976.57 was received in May 2017.
10. General Fund – Payment for Invoice #970-17-12 in the amount of \$4,930.98 was received in May 2017.
11. General Fund – Payment for Invoice #970-17-13 in the amount of \$40,824.66 was received in May 2017.
12. General Fund – Payment for Invoice #970-17-15 in the amount of \$8.89 was received in May 2017.
13. General Fund – Payment for Invoice #970-17-16 in the amount of \$10,002.76 was received in May 2017.
14. General Fund – Payment for Invoice #970-17-18 in the amount of \$18,813.55 was received in May 2017.
15. Debt Service Fund 200 – Payment for Invoice #970-17-02 in the amount of \$17,250.00 was received in May 2017.