

Wiregrass
Community Development District

Financial Statements
(Unaudited)

November 30, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Wiregrass Community Development District

Balance Sheet
As of 11/30/2016
(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	394,814	0	0	0	0	394,814	0	0
Investments	0	0	0	1,996,868	7,756,630	9,753,497	0	0
Investments--Reserves	0	40,063	0	0	0	40,063	0	0
Accounts Receivable	39,275	0	132,615	721,319	0	893,208	0	0
Allowance for Doubtful Accounts	0	0	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0	0	0
Deposits	550	0	0	0	0	550	0	0
Due From Other Funds	0	0	2,858	212,488	0	215,346	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	2,930,674
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,934,326
Fixed Assets	0	0	0	0	0	0	15,376,168	0
Total Assets	434,639	40,063	135,473	2,930,674	7,756,630	11,297,478	15,376,168	22,865,000
Liabilities								
Accounts Payable	4,612	0	0	0	837,990	842,602	0	0
Accrued Expenses Payable	2,468	0	0	0	0	2,468	0	0
Retainage Payable	0	0	0	0	435,814	435,814	0	0
Other Current Liabilities	0	0	0	0	0	0	0	0
Due To Other Funds	215,346	0	0	0	0	215,346	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	0	22,865,000
Total Liabilities	222,425	0	0	0	1,273,804	1,496,230	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	15,376,168	0
Net Change in Fund Balance	(13,859)	10	135,473	299,832	(902,787)	(481,331)	0	0
Total Fund Equity & Other Credits	212,213	40,063	135,473	2,930,674	6,482,825	9,801,249	15,376,168	0
Total Liabilities & Fund Equity	434,639	40,063	135,473	2,930,674	7,756,630	11,297,478	15,376,168	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 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Special Assessments					
Tax Roll	25,672	25,672	26,637	965	(3.75)%
Off Roll	464,948	464,948	23,765	(441,183)	94.88%
Total Revenues	490,620	490,620	50,402	(440,218)	89.73%
Expenditures					
Financial & Administrative					
Administrative Services	2,520	420	420	0	83.33%
District Management	12,000	2,000	2,000	0	83.33%
District Engineer	20,000	3,333	0	3,333	100.00%
Disclosure Report	5,000	833	0	833	100.00%
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	600	600	0	83.33%
Accounting Services	12,000	2,000	2,000	0	83.33%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	108	0	108	100.00%
Public Officials Liability Insurance	1,600	1,600	462	1,138	71.12%
Legal Advertising	2,000	333	623	(290)	68.84%
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	350	350	0	83.33%
Legal Counsel					
District Counsel	35,000	5,833	4,643	1,191	86.73%
Electric Utility Services					
Street Lights	50,000	8,333	2,111	6,223	95.77%
Utility Bond	5,600	933	0	933	100.00%
Utility Fountains	5,000	833	0	833	100.00%
Utility Irrigation	5,000	833	0	833	100.00%
Utility-Recreation Facilities	10,000	1,667	0	1,667	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	800	0	800	100.00%
Solid Waste Assessment Rec Fac	1,000	167	0	167	100.00%
Water-Sewer Combination Services					

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Reclaimed	5,000	833	55	778	98.89%
Utility Services	8,000	1,333	689	644	91.38%
Reclaimed Administrative Fee	12,000	2,000	1,000	1,000	91.66%
Stormwater Control					
Aquatic Maintenance	30,000	5,000	0	5,000	100.00%
Mitigation Area Monitoring & Maintenance	8,785	1,464	0	1,464	100.00%
Stormwater Assessment	3,000	500	0	500	100.00%
Stormwater System Maintenance	5,000	833	0	833	100.00%
Aquatic Plant Replacement	1,500	250	0	250	100.00%
Fountain Services Repairs & Maintenance	2,000	333	0	333	100.00%
Lake/Pond Bank Maintenance	10,000	1,667	0	1,667	100.00%
Miscellaneous Expense	5,000	833	0	833	100.00%
Wetland Monitoring & Maintenance	3,215	536	0	536	100.00%
Other Physical Environment					
General Liability Insurance	325	325	108	217	66.66%
Property Insurance	5,000	5,000	37,117	(32,117)	(642.33)%
Landscape Maintenance	100,000	16,667	0	16,667	100.00%
Entry & Walls Maintenance	2,000	333	0	333	100.00%
Field Operations	8,700	1,450	0	1,450	100.00%
Fire Ant Treatment	5,000	833	0	833	100.00%
Holiday Decorations	2,000	333	0	333	100.00%
Landscape - Mulch	30,000	5,000	0	5,000	100.00%
Lift Stations Maintenance	1,500	250	0	250	100.00%
Landscape Miscellaneous	5,000	833	1,069	(236)	78.62%
Landscape Replacement Plants, Shrubs, Trees	10,000	1,667	0	1,667	100.00%
Well Maintenance	1,500	250	0	250	100.00%
Rust Prevention	8,000	1,333	0	1,333	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	333	0	333	100.00%
Sidewalk Repair & Maintenance	5,000	833	0	833	100.00%
Parks & Recreation					
Bike and Walking Trail	7,500	1,250	0	1,250	100.00%
Dog Waste Station Supplies	5,000	833	0	833	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Playground Equipment and Maintenance	1,500	250	0	250	100.00%
Contingency					
Miscellaneous Contingency	5,000	833	0	833	100.00%
Total Expenditures	<u>490,620</u>	<u>95,495</u>	<u>64,261</u>	<u>31,234</u>	<u>86.90%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>395,125</u>	<u>(13,859)</u>	<u>(408,984)</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>395,125</u>	<u>(13,859)</u>	<u>(408,984)</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>395,125</u></u>	<u><u>212,213</u></u>	<u><u>(182,911)</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 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	10	10	0.00%
Total Revenues	<u>0</u>	<u>10</u>	<u>10</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	10	10	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>10</u>	<u>10</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>40,063</u>	<u>40,063</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

101 - Irrigation Fund

From 10/1/2016 Through 11/30/2016

(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%
Total Revenues	<u>0</u>	<u>135,473</u>	<u>135,473</u>	<u>0.00%</u>
Excess of Revenues Over (Under)	0	135,473	135,473	0.00%
Expenditures				
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>135,473</u>	<u>135,473</u>	<u>0.00%</u>
Fund Balance, End of Period	<u>0</u>	<u>135,473</u>	<u>135,473</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund - Series 2014

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	218	218	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>934,024</u>	<u>219</u>	<u>0.02%</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	564,059	564,059	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	564,059	564,059	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>1,872,948</u>	<u>1,872,948</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 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	220	220	0.00%
Total Revenues	<u>0</u>	<u>220</u>	<u>220</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	0	(264,227)	(264,227)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(264,227)</u>	<u>(264,227)</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><u>0</u></u>	<u><u>1,057,726</u></u>	<u><u>1,057,726</u></u>	<u><u>0.00%</u></u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	625	625	0.00%
Total Revenues	<u>0</u>	<u>625</u>	<u>625</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment Improvements Other Than Buildings	0	904,286	(904,286)	0.00%
Total Expenditures	<u>0</u>	<u>904,286</u>	<u>(904,286)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(903,661)</u>	<u>(903,661)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(903,661)</u>	<u>(903,661)</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>1,241,852</u>	<u>1,241,852</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2016 Through 11/30/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	874	874	0.00%
Total Revenues	<u>0</u>	<u>874</u>	<u>874</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	874	874	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	874	874	0.00%
Fund Balance, Beginning of Period	0	5,240,099	5,240,099	0.00%
Fund Balance, End of Period	<u>0</u>	<u>5,240,973</u>	<u>5,240,973</u>	<u>0.00%</u>

**Wiregrass CDD
Investment Summary
November 30, 2016**

<u>Account</u>	<u>Investment</u>	<u>Balance as of November 30, 2016</u>
The Bank of Tampa	Money Market Account	\$ 40,063
	Total Reserve Fund Investments	\$ 40,063
US Bank Series 2014 Capitalized Interest	US Bank Money Market 5	\$ 79
US Bank Series 2014 Reserve	US Bank Money Market 5	933,806
US Bank Series 2014 Revenue	US Bank Money Market 5	5,256
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Capitalized Interest	US Bank Money Market 5	454,111
	Total Debt Service Fund Investments	\$ 1,996,868
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 2,512,256
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	5,244,374
	Total Capital Project Fund Investments	\$ 7,756,630

Wiregrass Community Development District

Summary A/R Ledger

001 - General Fund

From 11/1/2016 Through 11/30/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/30/2015	Wesley Chapel Venture, LLC	970-15-11R	750.52
10/1/2016	Pasco County Tax Collector	FY 16-17	25,130.32
11/8/2016	Lennar Homes, LLC	970-17-03	1,058.00
11/8/2016	M/I Homes of Tampa, LLC	970-17-02	3,022.20
11/8/2016	Pasco County Associates, II LLP	970-17-01	9,313.59
		Total 001 - General Fund	39,274.63

Wiregrass Community Development District

Summary A/R Ledger

101 - Irrigation Fund

From 11/1/2016 Through 11/30/2016

<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>132,614.63</u>
		Total 101 - Irrigation Fund	132,614.63

Wiregrass Community Development District

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

From 11/1/2016 Through 11/30/2016

<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	449,518.56
11/8/2016	M/I Homes of Tampa, LLC	970-17-02	69,000.00
11/8/2016	Pasco County Associates, II LLP	970-17-01	202,800.00
		Total 200 - Debt Service Fund - Series 2014	721,318.56
			<hr/>
Report Balance			893,207.82
			<hr/> <hr/>

Wiregrass Community Development District

Summary A/P Ledger

001 - General Fund

From 11/1/2016 Through 11/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Hopping Green & Sams	11/30/2016	91072	General/Monthly Legal Services 10/16	2,642.64
King Engineering Associates, Inc.	6/14/2016	K66835A	Engineering Services 06/16	232.00
Pasco County Utilities Service Branch	11/28/2016	0950565 11/16	02 Mansfield Boulevard 11/16	626.40
Pasco County Utilities Service Branch	11/29/2016	8307734	28697 Chancey Road 06/24/16 - 11/21/16	55.25
Withlacoochee River Electric Cooperative, Inc	11/23/2016	1409 701 546 130 11/16	Area Lighting 11/16	1,055.36
			Total 001 - General Fund	4,611.65

Wiregrass Community Development District

Summary A/P Ledger

300 - Capital Projects Fund S2014

From 11/1/2016 Through 11/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Ferguson Enterprises, Inc.	9/23/2016	CR99 Ferguson	CR96- 99 Series 2014	7,329.28
GHD Services, Inc.	9/23/2016	CR96 GHD	CR96- 99 Series 2014	7,394.75
GHD Services, Inc.	11/11/2016	CR 107 GHD	CR106- 108 Series 2014	5,527.50
King Engineering Associates, Inc.	9/23/2016	CR97 King	CR96- 99 Series 2014	1,160.00
King Engineering Associates, Inc.	9/23/2016	CR98 King	CR96- 99 Series 2014	1,779.56
King Engineering Associates, Inc.	11/11/2016	CR 106 King	CR106- 108 Series 2014	39,953.12
King Engineering Associates, Inc.	11/30/2016	CR 109 King	CR109 Series 2014	2,612.58
RIPA & Associates, LLC	11/11/2016	CR 108 RIPA	CR106- 108 Series 2014	<u>768,832.10</u>
			Total 300 - Capital Projects Fund S2014	834,588.89

Wiregrass Community Development District

Summary A/P Ledger

301 - Capital Projects Fund S2016

From 11/1/2016 Through 11/30/2016

<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 Balance				<u><u>842,601.79</u></u>

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

Construction Account Activity Through November 30, 2016

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
		Total Bond Proceeds:	11,778,289.24
	Interest Earnings		7,677.43
		Total Inflows	\$ 11,785,966.67

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 11/30/16
09/25/14	COI	Underwriter Discount	\$ (272,400.00)	Cleared
09/25/14	COI	Bryant Miller Olive	(40,000.00)	Cleared
09/25/14	COI	Holland Knight LLP	(5,250.00)	Cleared
09/25/14	COI	Nabors Giblin Nickerson	(52,000.00)	Cleared
09/25/14	COI	Rizzetta & Co, Inc.	(30,000.00)	Cleared
09/25/14	COI	Straley Robin	(41,500.00)	Cleared
09/25/14	COI	US Bank	(6,261.94)	Cleared
10/14/14	COI	Imagemasters LLC	(1,250.00)	Cleared
		Total COI:	(448,661.94)	
05/31/15	1	Mark A Sifford	(3,000.00)	Cleared
06/04/15	2	Econolite Control Products, Inc.	(13,938.60)	Cleared
06/19/15	3	Mark A Sifford	(6,000.00)	Cleared
07/17/15	4	Hopping Green & Sams	(6,502.00)	Cleared
07/17/15	5	Mark A Sifford	(3,000.00)	Cleared
07/31/15	6	King Engineering Associates, Inc.	(9,852.25)	Cleared
07/31/15	7	QGS Development, Inc.	(27,702.52)	Cleared
08/25/15	8	Mark A. Sifford	(3,000.00)	Cleared
08/25/15	9	Valmont Industries	(48,119.00)	Cleared
08/31/15	10	Hopping Green & Sams	(504.00)	Cleared
08/31/15	11	King Engineering 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
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

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

Construction Account Activity Through November 30, 2016

12/22/15	33	Atlantic TNG, LLC	(575.00)	Cleared
12/22/15	34	Ferguson Enterprises, Inc.	(109,773.90)	Cleared
12/22/15	35	Hanson Pipe	(55,754.78)	Cleared
12/22/15	36	King Engineering 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
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

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

Construction Account Activity Through November 30, 2016

08/11/16	87	QGS Development, Inc.	(78,224.49)	Cleared
08/11/16	88	RIPA & Associates, LLC	(526,886.20)	Cleared
08/19/16	89	King Engineering 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)	AP
09/30/16	97	King Engineering Associates, Inc.	(1,160.00)	AP
09/30/16	98	King Engineering Associates, Inc.	(1,779.56)	AP
09/30/16	99	Ferguson Enterprises, Inc.	(7,329.28)	AP
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)	AP
10/31/16	107	GHD Services, Inc.	(5,527.50)	AP
10/31/16	108	RIPA & Associates, LLC	(768,832.10)	AP
11/30/16	109	King Engineering Associates, Inc.	(2,612.58)	AP

Total Requisitions: (9,659,638.01)

Total COI and Requisitions: (10,108,299.95)

Retainage Payable: (435,814.26)

Total Outflows: (10,544,114.21)

Capital Projects Fund Balance at November 30, 2016 \$ 1,241,852.46

Outstanding Contracts, net of Retainage:

GHD Services Inc. -Wiregrass Blvd Phase 2	\$ 3,785.75
GHD Services Inc. -Wiregrass Blvd Phase 3	7,161.50
King Engineering Associates - Construction Administration Services	3,145.25
King Engineering Associates -Wiregrass Ranch Blvd.-Survey Construction Services	27,421.50
King Engineering Associates-Wiregrass Ranch Blvd.-Construction Phase Services	82,614.20
RIPA - Wiregrass Ranch Blvd	1,957,914.57

Contract Subtotal 2,082,042.77

Committed Funds to be Contributed by Developer \$ 840,190.31

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

Construction Account Activity Through November 30, 2016

Inflows:	Debt Proceeds	\$	7,919,999.99
	Underwriter Discount		188,600.00
		Total Bond Proceeds:	8,108,599.99
	Interest Earnings		3,374.22
		Total Inflows	\$ 8,111,974.21

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 11/30/16
04/01/16	COI	Underwriter Discount	\$ (188,600.00)	Cleared
04/01/16	COI	Holland Knight LLP	(5,250.00)	Cleared
04/01/16	COI	Rizzetta & Co, Inc.	(30,000.00)	Cleared
04/01/16	COI	Nabors Giblin Nickerson	(50,000.00)	Cleared
04/01/16	COI	Bryant Miller Olive	(35,000.00)	Cleared
04/01/16	COI	Hopping Green & Sams	(45,000.00)	Cleared
04/01/16	COI	US Bank	(6,261.94)	Cleared
04/01/16	COI	Imagemasters LLC	(1,250.00)	Cleared
		Total COI:	(361,361.94)	
05/13/16	1	Locust Branch, LLC	(2,493,773.00)	Cleared
05/13/16	2	GHD Services Inc.	(7,800.00)	Cleared
05/13/16	3	Hopping Green & Sams	(1,571.00)	Cleared
06/24/16	4	Hopping Green & Sams	(540.00)	Cleared
07/28/16	5	Hopping Green & Sams	(2,554.21)	Cleared
09/30/16	6	Hopping Green & Sams	(3,401.25)	AP
		Total Requisitions:	(2,509,639.46)	

Total COI and Requisitions: (2,871,001.40)

Total Outflows: (2,871,001.40)

Capital Projects Fund Balance at November 30, 2016 \$ 5,240,972.81

Wiregrass Community Development District
Notes to Unaudited Financial Statements
November 30, 2016

Balance Sheet

1. Trust statement activity has been recorded through 11/30/16.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the 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 – Payments for Invoice #FY16-17 in the amount of \$23,002.53 were received in December 2016.
6. General Fund – Payment for Invoice #970-17-02 in the amount of \$1,511.10 was received in December 2016.
7. Irrigation Fund – Payments for Invoice #FY16-17 in the amount of \$121,386.14 were received in December 2016.
8. Debt Service Fund – Payments for Invoice #FY16-17 in the amount of \$411,457.76 were received in December 2016.
9. Debt Service Fund – Payment for Invoice #970-17-02 in the amount of \$34,500.00 was received in December 2016.