

Wiregrass
Community Development District

Financial Statements
(Unaudited)

October 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Wiregrass Community Development District

Balance Sheet
As of 10/31/2016
(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	187,112	0	0	0	0	187,112	0	0
Investments	0	0	0	2,631,057	8,137,769	10,768,827	0	0
Investments--Reserves	0	40,058	0	0	0	40,058	0	0
Accounts Receivable	26,422	0	135,473	459,206	0	621,101	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	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	3,090,263
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,774,737
Fixed Assets	0	0	0	0	0	0	14,473,817	0
Total Assets	214,084	40,058	135,473	3,090,263	8,137,769	11,617,648	14,473,817	22,865,000
Liabilities								
Accounts Payable	14,775	0	0	0	402,961	417,736	0	0
Accrued Expenses Payable	4,900	0	0	0	814,310	819,210	0	0
Retainage Payable	0	0	0	0	350,388	350,388	0	0
Other Current Liabilities	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
Total Liabilities	19,675	0	0	0	1,567,659	1,587,334	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	14,473,817	0
Net Change in Fund Balance	(31,663)	5	135,473	459,422	(815,502)	(252,266)	0	0
Total Fund Equity & Other Credits	194,409	40,058	135,473	3,090,263	6,570,110	10,030,314	14,473,817	0
Total Liabilities & Fund Equity	214,084	40,058	135,473	3,090,263	8,137,769	11,617,648	14,473,817	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 10/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Special Assessments					
Tax Roll	25,672	25,672	25,672	(0)	0.00%
Off Roll	464,948	464,948	0	(464,948)	100.00%
Total Revenues	490,620	490,620	25,672	(464,948)	94.77%
Expenditures					
Financial & Administrative					
Administrative Services	2,520	210	210	0	91.66%
District Management	12,000	1,000	1,000	0	91.66%
District Engineer	20,000	1,667	25	1,642	99.87%
Disclosure Report	5,000	417	0	417	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	300	300	0	91.66%
Accounting Services	12,000	1,000	1,000	0	91.66%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	54	0	54	100.00%
Public Officials Liability Insurance	1,600	1,600	462	1,138	71.12%
Legal Advertising	2,000	167	100	67	95.00%
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	175	175	0	91.66%
Legal Counsel					
District Counsel	35,000	2,917	3,500	(583)	90.00%
Electric Utility Services					
Street Lights	50,000	4,167	1,055	3,111	97.88%
Utility Bond	5,600	467	0	467	100.00%
Utility Fountains	5,000	417	0	417	100.00%
Utility Irrigation	5,000	417	0	417	100.00%
Utility Services - Lift Station	0	0	31	(31)	0.00%
Utility-Recreation Facilities	10,000	833	0	833	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	400	0	400	100.00%
Solid Waste Assessment Rec Fac	1,000	83	0	83	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Water Utility Services	0	0	738	(738)	0.00%
Utility - Reclaimed	5,000	417	0	417	100.00%
Utility Services	8,000	667	0	667	100.00%
Reclaimed Administrative Fee	12,000	1,000	500	500	95.83%
Stormwater Control					
Aquatic Maintenance	30,000	2,500	0	2,500	100.00%
Mitigation Area Monitoring & Maintenance	8,785	732	0	732	100.00%
Stormwater Assessment	3,000	250	0	250	100.00%
Stormwater System Maintenance	5,000	417	0	417	100.00%
Aquatic Plant Replacement	1,500	125	0	125	100.00%
Fountain Services Repairs & Maintenance	2,000	167	0	167	100.00%
Lake/Pond Bank Maintenance	10,000	833	0	833	100.00%
Miscellaneous Expense	5,000	417	0	417	100.00%
Wetland Monitoring & Maintenance	3,215	268	0	268	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	8,333	0	8,333	100.00%
Entry & Walls Maintenance	2,000	167	0	167	100.00%
Field Operations	8,700	725	0	725	100.00%
Fire Ant Treatment	5,000	417	0	417	100.00%
Holiday Decorations	2,000	167	0	167	100.00%
Landscape - Mulch	30,000	2,500	0	2,500	100.00%
Lift Stations Maintenance	1,500	125	0	125	100.00%
Landscape Miscellaneous	5,000	417	0	417	100.00%
Landscape Replacement Plants, Shrubs, Trees	10,000	833	0	833	100.00%
Well Maintenance	1,500	125	0	125	100.00%
Rust Prevention	8,000	667	0	667	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	167	0	167	100.00%
Sidewalk Repair & Maintenance	5,000	417	0	417	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Parks & Recreation					
Bike and Walking Trail	7,500	625	0	625	100.00%
Dog Waste Station Supplies	5,000	417	0	417	100.00%
Playground Equipment and Maintenance	1,500	125	0	125	100.00%
Contingency					
Miscellaneous Contingency	5,000	417	0	417	100.00%
Total Expenditures	<u>490,620</u>	<u>56,373</u>	<u>57,335</u>	<u>(963)</u>	<u>88.31%</u>
Excess of Revenues Over (Under) Expenditures	0	434,247	(31,663)	(465,911)	0.00%
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	0	434,247	(31,663)	(465,911)	0.00%
Fund Balance, Beginning of Period	0	0	226,073	226,073	0.00%
Fund Balance, End of Period	<u>0</u>	<u>434,247</u>	<u>194,409</u>	<u>(239,838)</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

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

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>5</u>	<u>5</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>5</u>	<u>5</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>5</u>	<u>5</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>5</u>	<u>5</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>40,058</u>	<u>40,058</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

101 - Irrigation Fund

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

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

Wiregrass Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund - Series 2014

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

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	107	107	0.00%
Special Assessments				
Tax Roll	459,206	459,206	0	0.00%
Off Roll	474,600	0	(474,600)	(100.00)%
Total Revenues	<u>933,806</u>	<u>459,314</u>	<u>(474,492)</u>	<u>(50.81)%</u>
Expenditures				
Debt Service Payments				
Interest	738,806	0	738,806	100.00%
Principal	195,000	0	195,000	100.00%
Total Expenditures	<u>933,806</u>	<u>0</u>	<u>933,806</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	459,314	459,314	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	459,314	459,314	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>1,768,203</u>	<u>1,768,203</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 10/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	108	108	0.00%
Total Revenues	0	108	108	0.00%
Excess of Revenues Over (Under) Expenditures	0	108	108	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	108	108	0.00%
Fund Balance, Beginning of Period	0	1,321,952	1,321,952	0.00%
Fund Balance, End of Period	0	1,322,061	1,322,061	0.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

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

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	313	313	0.00%
Total Revenues	0	313	313	0.00%
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	816,245	(816,245)	0.00%
Total Expenditures	0	816,245	(816,245)	0.00%
Excess of Revenues Over (Under) Expenditures	0	(815,932)	(815,932)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	(815,932)	(815,932)	0.00%
Fund Balance, Beginning of Period	0	2,145,513	2,145,513	0.00%
Fund Balance, End of Period	0	1,329,581	1,329,581	0.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

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

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>430</u>	<u>430</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>430</u>	<u>430</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>430</u>	<u>430</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>430</u>	<u>430</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>5,240,529</u>	<u>5,240,529</u>	<u>0.00%</u>

Wiregrass CDD
Investment Summary
October 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2016</u>
The Bank of Tampa	Money Market Account	\$ 40,058
	Total Reserve Fund Investments	\$ 40,058
US Bank Series 2014 Capitalized Interest	US Bank Money Market 5	\$ 467
US Bank Series 2014 Reserve	US Bank Money Market 5	933,806
US Bank Series 2014 Revenue	US Bank Money Market 5	374,723
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Capitalized Interest	US Bank Money Market 5	718,445
	Total Debt Service Fund Investments	\$ 2,631,057
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 2,893,839
US Bank Series 2016 Cost of Issuance	US Bank Money Market 5	2,098
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	5,241,832
	Total Capital Project Fund Investments	\$ 8,137,769

Wiregrass Community Development District

Summary A/R Ledger

001 - General Fund

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

<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	<u>25,671.91</u>
		Total 001 - General Fund	26,422.43

Wiregrass Community Development District

Summary A/R Ledger

101 - Irrigation Fund

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

<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>135,472.65</u>
		Total 101 - Irrigation Fund	135,472.65

Wiregrass Community Development District

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

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

<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>459,206.26</u>
		Total 200 - Debt Service Fund - Series 2014	<u>459,206.26</u>
Report Balance			<u><u>621,101.34</u></u>

Wiregrass Community Development District

Summary A/P Ledger

001 - General Fund

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

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Department of Economic Opportunity	10/3/2016	39463	Special District Fee FY 16/17	175.00
Hopping Green & Sams	10/14/2016	90247	General/Monthly Legal Services 09/16	5,327.99
Hopping Green & Sams	10/14/2016	90249	Boundary Amendment 09/16	2,412.77
King Engineering Associates, Inc.	10/11/2016	K67495	Engineering Services 09/16	678.00
Pasco County Utilities Service Branch	10/26/2016	Act#0950565 09/16	02 Mansfield Boulevard 09/16	689.04
Times Publishing Company	10/19/2016	372940 10/19/16	Legal Advertising 10/16	100.00
U.S. Bank	10/25/2016	4446120	Trustee Fees Series 2014 10/01/16-09/30/17	4,336.94
Withlacoochee River Electric Cooperative, Inc	10/26/2016	1409 701 546 130 10/16	Area Lighting 10/16	1,055.36
			Total 001 - General Fund	14,775.10

Wiregrass Community Development District

Summary A/P Ledger

300 - Capital Projects Fund S2014

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

<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
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.	10/26/2016	CR 105 King	CR104- 105 Series 2014	1,935.34
QGS Development, Inc.	10/26/2016	CR 104 QGS	CR104- 105 Series 2014	<u>379,960.96</u>
			Total 300 - Capital Projects Fund S2014	399,559.89

Wiregrass Community Development District

Summary A/P Ledger

301 - Capital Projects Fund S2016

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

<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>417,736.24</u></u>

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

Construction Account Activity Through October 31, 2016

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
		Total Bond Proceeds:	11,778,289.24
	Interest Earnings		7,365.04
		Total Inflows	\$ 11,785,654.28

Outflows:	Requisitions			Status
Requisition Date	Requisition Number	Contractor	Amount	As of 10/31/16
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	(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	(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	(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	(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 October 31, 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	(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	(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	(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	(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	(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	(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	(10,995.44)	Cleared
07/01/16	74	King Engineering	(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	(15,775.38)	Cleared
07/28/16	83	King Engineering	(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

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

Construction Account Activity Through October 31, 2016

08/11/16	88	RIPA & Associates, LLC	(526,886.20)	Cleared
08/19/16	89	King Engineering	(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	(24,013.00)	Cleared
09/30/16	96	GHD Services, Inc.	(7,394.75)	AP
09/30/16	97	King Engineering	(1,160.00)	AP
09/30/16	98	King Engineering	(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	(37,318.62)	Cleared
09/30/16	102	RIPA & Associates, LLC	(532,241.95)	Cleared
09/30/16	103	King Engineering	(6,503.15)	Cleared
10/31/16	104	QGS Development, Inc.	(379,960.96)	AP
10/31/16	105	King Engineering	(1,935.34)	AP
10/31/16	106	King Engineering	(39,953.12)	Accrued
10/31/16	107	GHD Services, Inc.	(5,524.50)	Accrued
10/31/16	108	RIPA & Associates, LLC	(768,832.10)	Accrued

Total Requisitions: (9,657,022.43)

Total COI and Requisitions: (10,105,684.37)

Retainage Payable: (350,388.42)

Total Outflows: (10,456,072.79)

Capital Projects Fund Balance at October 31, 2016 \$ 1,329,581.49

Outstanding Contracts, net of Retainage:

GHD Services Inc. - Hueland Pond Blvd.	\$ 523.37
GHD Services Inc. -Wiregrass Blvd Phase 2	4,602.00
GHD Services Inc. -Wiregrass Blvd Phase 3	7,161.50
King Engineering Associates - Construction Administration Services	113.25
King Engineering Associates -Wiregrass Ranch Blvd.-Survey Construction Services	53,669.00
King Engineering Associates-Wiregrass Ranch Blvd.-Construction Phase Services	96,311.95
RIPA - Wiregrass Ranch Blvd	2,429,154.67

Contract Subtotal 2,591,535.74

Committed Funds to be Contributed by Developer \$ 1,261,954.25

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

Construction Account Activity Through October 31, 2016

Inflows:	Debt Proceeds	\$	7,919,999.99
	Underwriter Discount		188,600.00
		Total Bond Proceeds:	8,108,599.99
	Interest Earnings		2,929.91
		Total Inflows	\$ 8,111,529.90

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 10/31/16
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 October 31, 2016 \$ 5,240,528.50

Wiregrass Community Development District
Notes to Unaudited Financial Statements
October 31, 2016

Balance Sheet

1. Trust statement activity has been recorded through 10/31/16.
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.