



Rizzetta & Company

Wiregrass Community Development District

**Financial Statements
(Unaudited)**

January 31, 2018

Prepared by: Rizzetta & Company, Inc.

wiregrasscdd.org

rizzetta.com

Wiregrass CDD
Investment Summary
January 31, 2018

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2018</u>
The Bank of Tampa	Money Market Account	\$ 283,786
	Total General Fund Investments	<u>\$ 283,786</u>
The Bank of Tampa ICS Program:		
BOKF, National Association	Money Market Account	\$ 2
Western Alliance Bank	Money Market Account	40,295
	Total Reserve Fund Investments	<u>\$ 40,297</u>
The Bank of Tampa ICS Program:		
BOKF, National Association	Money Market Account	\$ 31
Bank of Sun Prairie	Money Market Account	1
Western Alliance Bank	Money Market Account	182,084
	Total Irrigation Fund Investments	<u>\$ 182,116</u>
US Bank Series 2014 Reserve	US Bank Money Market 5	\$ 933,806
US Bank Series 2014 Prepayment	US Bank Money Market 5	6
US Bank Series 2014 Revenue	US Bank Money Market 5	741,861
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Revenue	US Bank Money Market 5	113,653
	Total Debt Service Fund Investments	<u>\$ 2,392,942</u>
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 57,073
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	2,025,711
	Total Capital Project Fund Investments	<u>\$ 2,082,784</u>

Wiregrass Community Development District

Summary A/R Ledger

201 - Debt Service Fund - Series 2016

From 1/1/2018 Through 1/31/2018

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Pasco County Tax Collector	FY17-18	13,700.08
1/9/2018	Lennar Homes, LLC	970-18-03	12,000.00
1/11/2018	Deer Pond LLC	970-18-05	30,370.32
1/11/2018	Flycatcher Enterprises, LLC	970-18-06	334,815.37
1/11/2018	Pasco-Pinellas Hillsborough Community Health Systems Inc.	970-18-10	13,106.38
1/11/2018	Wiregrass Ranch, Inc.	970-18-14	<u>50,431.72</u>
		Total 201 - Debt Service Fund - Series 2016	<u>454,423.87</u>
Report Balance			<u><u>1,125,840.73</u></u>

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

001 - General Fund

From 1/1/2018 Through 1/31/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Times Publishing Company	1/12/2018	579967 01/12/18	Legal Advertising 01/18	100.00
King Engineering Associates, Inc.	1/16/2018	100555	Engineering Services- Contraction 12/17	2,230.84
Hopping Green & Sams	1/18/2018	98109	Boundary Amendment 12/17	1,115.50
Withlacoochee River Electric Cooperative, Inc	1/25/2018	1723523 01/18	Area Lighting 01/18	4,702.00
			Total 001 - General Fund	8,148.34

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

300 - Capital Projects Fund S2014

From 1/1/2018 Through 1/31/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
King Engineering Associates, Inc.	12/7/2017	CR127 King	CR127-128 Series 2014	2,674.25
			Total 300 - Capital Projects Fund S2014	2,674.25
Report Total				10,822.59

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

Construction Account Activity Through January 31, 2018

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
	Total Bond Proceeds:		11,778,289.24
	Interest Earnings		8,459.54
	Total Inflows	\$	11,786,748.78

Outflows:	Requisitions				Status
Requisition Date	Requisition Number	Contractor	Amount	As of 01/31/18	
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

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

Construction Account Activity Through January 31, 2018

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 January 31, 2018

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

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

Construction Account Activity Through January 31, 2018

05/31/17	118	RIPA & Associates, LLC	(89,055.33)	Cleared
05/31/17	119	King Engineering Associates, Inc.	(762.64)	Cleared
06/30/17	120	King Engineering Associates, Inc.	(34,617.16)	Cleared
05/31/17	121	QGS Development, Inc.	VOID	VOID
05/31/17	122	RIPA & Associates, LLC	(33,430.61)	Cleared
05/31/17	123	King Engineering Associates, Inc.	(198.10)	Cleared
08/31/17	124	King Engineering Associates, Inc.	(4,312.17)	Cleared
08/31/17	125	QGS Development, Inc.	(37,445.35)	Cleared
11/30/17	126	Hopping Green & Sams	(188.00)	Cleared
12/31/17	127	King Engineering Associates, Inc.	(2,674.25)	AP
12/31/17	128	RIPA & Associates, LLC	(50,000.00)	Cleared

Total Requisitions: (11,283,687.73)

Total COI and Requisitions: (11,732,349.67)

Total Outflows: (11,732,349.67)

Capital Projects Fund Balance at January 31, 2018 \$ 54,399.11

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

Construction Account Activity Through January 31, 2018

Inflows:	Debt Proceeds	\$	7,919,999.99	
	Underwriter Discount		188,600.00	
			8,108,599.99	
		Total Bond Proceeds:	8,108,599.99	
	Interest Earnings		13,041.55	
	Transfer from Cap I		2,347.58	
		Total Inflows	\$ 8,123,989.12	
Outflows:	Requisitions			

Requisition Date	Requisition Number	Contractor	Amount	Status As of 01/31/18
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)	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
05/31/17	18	Hopping Green & Sams	(578.00)	Cleared
09/30/17	19	VOID	VOID	VOID
09/30/17	20	RIPA & Associates	(499,184.63)	Cleared
09/30/17	21	King Engineering Associates, Inc.	(1,600.00)	Cleared
01/31/18	22	Locust Branch, LLC	(2,263,831.81)	Cleared

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

Construction Account Activity Through January 31, 2018

Total Requisitions: (5,736,916.41)

Total COI and Requisitions: (6,098,278.35)

Retainage Payable: -

Total Outflows: (6,098,278.35)

Capital Projects Fund Balance at January 31, 2018 \$ 2,025,710.77

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		8,423.00
King Engineering Associates-Wiregrass Ranch Blvd Phase Services		10,589.00

Contract Subtotal 27,645.50

Uncommitted Funds Available \$ 1,998,065.27