



Rizzetta & Company

Wiregrass Community Development District

**Financial Statements
(Unaudited)**

February 28, 2018

Prepared by: Rizzetta & Company, Inc.

wiregrasscdd.org

rizzetta.com

Wiregrass Community Development District

Balance Sheet

As of 2/28/2018

(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	307,903	0	0	0	0	307,903	0	0
Investments	48,794	0	217,239	2,475,977	2,083,485	4,825,494	0	0
Investments--Reserves	0	40,322	0	0	0	40,322	0	0
Accounts Receivable	492,397	0	0	610,057	0	1,102,454	0	0
Allowance for Doubtful Accounts	0	0	0	0	0	0	0	0
Prepaid Expenses	21,884	0	0	0	0	21,884	0	0
Deposits	550	0	0	0	0	550	0	0
Due From Other Funds	10,775	0	0	0	0	10,775	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	3,086,034
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,563,966
Fixed Assets	0	0	0	0	0	0	19,791,680	0
Total Assets	882,301	40,322	217,239	3,086,034	2,083,485	6,309,381	19,791,680	22,650,000
Liabilities								
Accounts Payable	22,786	0	0	0	2,674	25,460	0	0
Accrued Expenses Payable	0	0	0	0	0	0	0	0
Retainage Payable	0	0	0	0	0	0	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	10,775	0	0	10,775	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	0	22,650,000
Total Liabilities	22,786	0	10,775	0	2,674	36,235	0	22,650,000
Fund Equity & Other Credits								
Beginning Fund Balance	431,145	40,189	31,968	2,160,037	4,341,420	7,004,759	19,791,680	0
Net Change in Fund Balance	428,371	133	174,496	925,997	(2,260,609)	(731,612)	0	0
Total Fund Equity & Other Credits	859,516	40,322	206,464	3,086,034	2,080,811	6,273,147	19,791,680	0
Total Liabilities & Fund Equity	882,301	40,322	217,239	3,086,034	2,083,485	6,309,381	19,791,680	22,650,000

See Notes to Unaudited Financial Statements

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	150	150	0.00%
Special Assessments					
Tax Roll	84,530	84,530	98,325	13,795	(16.31)%
Off Roll	486,577	486,577	486,578	1	0.00%
Total Revenues	571,107	571,107	585,052	13,945	(2.44)%
Expenditures					
Financial & Administrative					
Administrative Services	2,520	1,050	1,050	0	58.33%
District Management	13,200	5,500	5,500	0	58.33%
District Engineer	20,000	8,333	3,528	4,805	82.35%
Disclosure Report	6,000	6,000	6,000	0	0.00%
Trustees Fees	9,000	6,900	6,867	33	23.70%
Tax Collector/Property Appraiser Fees	150	0	0	0	100.00%
Financial & Revenue Collections	3,600	1,500	1,500	0	58.33%
Accounting Services	12,000	5,000	5,000	0	58.33%
Auditing Services	3,900	0	0	0	100.00%
Arbitrage Rebate Calculation	650	650	0	650	100.00%
Public Officials Liability Insurance	1,500	1,500	1,392	108	7.20%
Legal Advertising	2,000	833	743	90	62.84%
Dues, Licenses & Fees	177	177	175	2	1.12%
Assessment Roll	6,000	6,000	6,000	0	0.00%
Website Fees & Maintenance	2,100	875	875	0	58.33%
Legal Counsel					
District Counsel	35,000	14,583	9,690	4,894	72.31%
Electric Utility Services					
Street Lights	85,000	35,417	23,466	11,950	72.39%
Utility Bond	6,000	0	0	0	100.00%
Utility Fountains	5,000	2,083	0	2,083	100.00%
Utility Irrigation	5,000	2,083	0	2,083	100.00%
Utility Recreation Facilities	10,000	4,167	0	4,167	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	2,000	0	2,000	100.00%
Solid Waste Assessment	1,000	1,000	0	1,000	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility Services	8,000	3,333	0	3,333	100.00%
Stormwater Control					
Aquatic Maintenance	30,000	12,500	0	12,500	100.00%
Mitigation Area Monitoring & Maintenance	12,000	5,000	3,420	1,580	71.50%
Stormwater Assessment	3,000	3,000	0	3,000	100.00%
Stormwater System Maintenance	5,000	2,083	0	2,083	100.00%
Aquatic Plant Replacement	1,500	625	0	625	100.00%
Fountain Service Repairs & Maintenance	2,000	833	0	833	100.00%
Lake/Pond Bank Maintenance	10,000	4,167	0	4,167	100.00%
Wetland Monitoring & Maintenance	3,215	1,340	0	1,340	100.00%
Miscellaneous Expense	5,000	2,083	0	2,083	100.00%
Other Physical Environment					
General Liability Insurance	325	325	435	(110)	(33.84)%
Property Insurance	15,000	15,000	0	15,000	100.00%
Maintenance Bond	41,770	41,770	18,570	23,200	55.54%
Landscape Maintenance	100,000	41,667	62,470	(20,803)	37.53%
Entry & Walls Maintenance	2,000	833	0	833	100.00%
Field Operations	8,700	3,625	0	3,625	100.00%
Fire Ant Treatment	5,000	2,083	0	2,083	100.00%
Holiday Decorations	2,000	2,000	0	2,000	100.00%
Landscape Mulch	30,000	12,500	0	12,500	100.00%
Lift Station Maintenance	1,500	625	0	625	100.00%
Landscape Miscellaneous	5,000	2,083	0	2,083	100.00%
Landscape Replacement Plants, Shrubs, Trees	10,000	4,167	0	4,167	100.00%
Well Maintenance	1,500	625	0	625	100.00%
Rust Prevention	8,000	3,333	0	3,333	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	833	0	833	100.00%
Sidewalk Repair & Maintenance	5,000	2,083	0	2,083	100.00%
Parks & Recreation					
Bike and Walking Trail	7,500	3,125	0	3,125	100.00%

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Dog Waste Station Supplies	5,000	2,083	0	2,083	100.00%
Playground Equipment & Maintenance	1,500	625	0	625	100.00%
Contingency					
Miscellaneous Contingency	5,000	2,083	0	2,083	100.00%
Total Expenditures	<u>571,107</u>	<u>282,087</u>	<u>156,682</u>	<u>125,405</u>	<u>72.57%</u>
Excess of Revenues Over (Under) Expenditures	0	289,020	428,371	139,351	0.00%
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	0	289,020	428,371	139,351	0.00%
Fund Balance, Beginning of Period	0	0	431,145	431,145	0.00%
Fund Balance, End of Period	<u>0</u>	<u>289,020</u>	<u>859,516</u>	<u>570,496</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	133	133	0.00%
Total Revenues	<u>0</u>	<u>133</u>	<u>133</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>133</u>	<u>133</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>133</u>	<u>133</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	40,189	40,189	0.00%
Fund Balance, End of Period	<u>0</u>	<u>40,322</u>	<u>40,322</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

101 - Irrigation Fund

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	271	271	0.00%
Special Assessments				
Tax Roll	246,910	234,910	(12,000)	(4.86)%
Total Revenues	<u>246,910</u>	<u>235,181</u>	<u>(11,729)</u>	<u>(4.75)%</u>
Expenditures				
Financial & Administrative				
Reclaimed Administrative Fee	12,000	2,500	9,500	79.16%
Water-Sewer Combination Services				
Utility-Reclaimed Irrigation	234,910	58,184	176,726	75.23%
Total Expenditures	<u>246,910</u>	<u>60,684</u>	<u>186,226</u>	<u>75.42%</u>
Excess of Revenues Over (Under) Expenditures	0	174,496	174,496	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	174,496	174,496	0.00%
Fund Balance, Beginning of Period	0	31,968	31,968	0.00%
Fund Balance, End of Period	<u>0</u>	<u>206,464</u>	<u>206,464</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund - Series 2014

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,023	1,023	0.00%
Special Assessments				
Tax Roll	762,806	763,233	428	0.05%
Off Roll	171,000	171,000	0	0.00%
Total Revenues	<u>933,806</u>	<u>935,257</u>	<u>1,451</u>	<u>0.16%</u>
Expenditures				
Debt Service Payments				
Interest	723,806	364,725	359,081	49.61%
Principal	210,000	20,000	190,000	90.47%
Total Expenditures	<u>933,806</u>	<u>384,725</u>	<u>549,081</u>	<u>58.80%</u>
Excess of Revenues Over (Under) Expenditures	0	550,532	550,532	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	550,532	550,532	0.00%
Fund Balance, Beginning of Period	0	1,327,683	1,327,683	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,878,215</u>	<u>1,878,215</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund - Series 2016

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	595	595	0.00%
Special Assessments				
Tax Roll	126,890	127,162	273	0.21%
Off Roll	476,724	476,724	0	0.00%
Total Revenues	<u>603,613</u>	<u>604,482</u>	<u>868</u>	<u>0.14%</u>
Expenditures				
Debt Service Payments				
Interest	453,613	226,669	226,945	50.03%
Principal	150,000	0	150,000	100.00%
Total Expenditures	<u>603,613</u>	<u>226,669</u>	<u>376,945</u>	<u>62.45%</u>
Excess of Revenues Over (Under) Expenditures	0	377,813	377,813	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	(2,348)	(2,348)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	375,465	375,465	0.00%
Fund Balance, Beginning of Period	0	832,354	832,354	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,207,819</u>	<u>1,207,819</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	103	103	0.00%
Total Revenues	<u>0</u>	<u>103</u>	<u>103</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	52,862	(52,862)	0.00%
Total Expenditures	<u>0</u>	<u>52,862</u>	<u>(52,862)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(52,759)</u>	<u>(52,759)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(52,759)</u>	<u>(52,759)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	107,168	107,168	0.00%
Fund Balance, End of Period	<u>0</u>	<u>54,409</u>	<u>54,409</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2017 Through 2/28/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	3,634	3,634	0.00%
Total Revenues	<u>0</u>	<u>3,634</u>	<u>3,634</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment Improvements Other Than Buildings	0	2,213,832	(2,213,832)	0.00%
Total Expenditures	<u>0</u>	<u>2,213,832</u>	<u>(2,213,832)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(2,210,198)</u>	<u>(2,210,198)</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	2,348	2,348	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(2,207,851)</u>	<u>(2,207,851)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	4,234,253	4,234,253	0.00%
Fund Balance, End of Period	<u>0</u>	<u>2,026,402</u>	<u>2,026,402</u>	<u>0.00%</u>

Wiregrass CDD
Investment Summary
February 28, 2018

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>February 28, 2018</u>
The Bank of Tampa	Money Market Account	\$ 48,794
	Total General Fund Investments	<u>\$ 48,794</u>
The Bank of Tampa ICS Program: United Bank	Money Market Account	\$ 40,322
	Total Reserve Fund Investments	<u>\$ 40,322</u>
The Bank of Tampa ICS Program: BB&T United Bank	Money Market Account Money Market Account	\$ 12,417 204,822
	Total Irrigation Fund Investments	<u>\$ 217,239</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	785,757
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Revenue	US Bank Money Market 5	152,792
	Total Debt Service Fund Investments	<u>\$ 2,475,977</u>
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 57,083
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	2,026,402
	Total Capital Project Fund Investments	<u>\$ 2,083,485</u>

Wiregrass Community Development District

Summary A/R Ledger

001 - General Fund

From 2/1/2018 Through 2/28/2018

<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
12/8/2016	Wesley Chapel Venture, LLC	970-17-17	1,412.35
10/1/2017	Pasco County Associates, II LLP	970-18-01	1,392.09
10/1/2017	Pasco County Tax Collector	FY17-18	9,718.73
1/9/2018	Lennar Homes, LLC	970-18-03	628.80
1/9/2018	M/I Homes of Tampa, LLC	970-18-02	3,592.60
1/11/2018	Deer Pond LLC	970-18-05	1,502.85
1/11/2018	Flycatcher Enterprises, LLC	970-18-06	97,974.59
1/11/2018	Jane Hole, LLC	970-18-07	18,998.41
1/11/2018	JHP Real Estate Partnership, LTD	970-18-08	23,558.17
1/11/2018	Maggie Pond, LLC	970-18-09	195,043.01
1/11/2018	MSC Wiregrass LLC	970-18-04	5,568.00
1/11/2018	Pasco-Pinellas Hillsborough Community Health Systems Inc.	970-18-10	648.56
1/11/2018	Persimmon Hole LLC	970-18-11	42.48
1/11/2018	Solly Branch Holdings LLC	970-18-12	47,744.73
1/11/2018	Wesley Chapel Venture, LLC	970-18-13	1,686.90
1/11/2018	Wiregrass Ranch, Inc.	970-18-14	82,133.82
		Total 001 - General Fund	492,396.61

Wiregrass Community Development District

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

From 2/1/2018 Through 2/28/2018

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Pasco County Associates, II LLP	970-18-01	25,500.00
10/1/2017	Pasco County Tax Collector	FY17-18	64,146.21
1/9/2018	M/I Homes of Tampa, LLC	970-18-02	<u>69,000.00</u>
		Total 200 - Debt Service Fund - Series 2014	158,646.21

Wiregrass Community Development District

Summary A/R Ledger

201 - Debt Service Fund - Series 2016

From 2/1/2018 Through 2/28/2018

<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	10,687.41
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	451,411.20
			<u>1,102,454.02</u>
Report Balance			<u><u>1,102,454.02</u></u>

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

001 - General Fund

From 2/1/2018 Through 2/28/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Wiregrass Irrigation, LLC	1/1/2018	018	Irrigation Fees 01/18	12,531.52
King Engineering Associates, Inc.	1/9/2018	100437	Engineering Services 12/17	549.00
Times Publishing Company	2/16/2018	595759 02/16/18	Legal Advertising 02/18	100.00
Withlacoochee River Electric Cooperative, Inc	2/26/2018	1723523 02/18	Area Lighting 02/18	4,761.72
Hopping Green & Sams	2/28/2018	98875	General/Monthly Legal Services 01/18	1,582.50
Hopping Green & Sams	2/28/2018	98878	Boundary Amendment 01/18	<u>3,261.00</u>
			Total 001 - General Fund	22,785.74

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

300 - Capital Projects Fund S2014

From 2/1/2018 Through 2/28/2018

<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				25,459.99

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

Construction Account Activity Through February 28, 2018

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
	Total Bond Proceeds:		11,778,289.24
	Interest Earnings		8,469.23
	Total Inflows	\$	11,786,758.47

Outflows:	Requisitions				Status
Requisition Date	Requisition Number	Contractor	Amount	As of 02/28/18	
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 February 28, 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 February 28, 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 February 28, 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 February 28, 2018 \$ 54,408.80

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

Construction Account Activity Through February 28, 2018

Inflows:	Debt Proceeds	\$	7,919,999.99	
	Underwriter Discount		188,600.00	
			8,108,599.99	Total Bond Proceeds:
	Interest Earnings		13,732.96	
	Transfer from Cap I		2,347.58	
			8,124,680.53	Total Inflows
Outflows:	Requisitions			

Requisition Date	Requisition Number	Contractor	Amount	Status As of 02/28/18
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 February 28, 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 February 28, 2018 \$ 2,026,402.18

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 \$ 1,998,756.68

Wiregrass Community Development District
Notes to Unaudited Financial Statements
February 28, 2018

Balance Sheet

1. Trust statement activity has been recorded through 02/28/18.
2. See EMMA (Electronic Municipal Market Access) at <https://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 FY17-18 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 #FY17-18 in the amount of \$801.41 was received in March 2018.
6. General Fund – Payment for Invoice #970-18-02 in the amount of \$898.15 was received in March 2018.
7. General Fund – Payment for Invoice #970-18-05 in the amount of \$1,127.14 was received in March 2018.
8. General Fund – Payment for Invoice #970-18-06 in the amount of \$73,480.94 was received in March 2018.
9. General Fund – Payment for Invoice #970-18-07 in the amount of \$14,248.81 was received in March 2018.
10. General Fund – Payment for Invoice #970-18-08 in the amount of \$17,668.63 was received in March 2018.
11. General Fund – Payment for Invoice #970-18-09 in the amount of \$146,282.26 was received in March 2018.
12. General Fund – Payment for Invoice #970-18-11 in the amount of \$31.86 was received in March 2018.
13. General Fund – Payment for Invoice #970-18-12 in the amount of \$35,808.55 was received in March 2018.
14. General Fund – Payment for Invoice #970-18-14 in the amount of \$61,600.36 was received in March 2018.
15. Debt Service Fund 200 – Payment for Invoice #FY17-18 in the amount of \$6,322.93 was received in March 2018.
16. Debt Service Fund 200 – Payment for Invoice #970-18-02 in the amount of \$17,250.00 was received in March 2018.
17. Debt Service Fund 201 – Payment for Invoice #FY17-18 in the amount of \$1,053.46 was received in March 2018.
18. Debt Service Fund 201 – Payment for Invoice #970-18-05 in the amount of \$22,777.74 was received in March 2018.
19. Debt Service Fund 201 – Payment for Invoice #970-18-06 in the amount of \$251,111.53 was received in March 2018.
20. Debt Service Fund 201 – Payment for Invoice #970-18-14 in the amount of \$37,823.79 was received in March 2018.