



Rizzetta & Company

Wiregrass Community Development District

**Financial Statements
(Unaudited)**

March 31, 2018

Prepared by: Rizzetta & Company, Inc.

wiregrasscdd.org

rizzetta.com

Wiregrass Community Development District

Balance Sheet
As of 3/31/2018
(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	613,030	0	0	0	0	613,030	0	0
Investments	98,803	0	167,369	2,812,684	2,079,249	5,158,105	0	0
Investments--Reserves	0	40,349	0	0	0	40,349	0	0
Accounts Receivable	146,679	0	0	273,718	0	420,397	0	0
Allowance for Doubtful Accounts	0	0	0	0	0	0	0	0
Prepaid Expenses	28,157	0	0	0	0	28,157	0	0
Deposits	550	0	0	0	0	550	0	0
Due From Other Funds	47	0	25,223	0	0	25,270	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0	3,086,402
Amount To Be Provided Debt Service	0	0	0	0	0	0	0	19,563,598
Fixed Assets	0	0	0	0	0	0	19,796,236	0
Total Assets	887,266	40,349	192,592	3,086,402	2,079,249	6,285,859	19,796,236	22,650,000
Liabilities								
Accounts Payable	22,257	0	0	0	2,674	24,931	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	25,223	0	0	0	0	25,223	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	0	22,650,000
Total Liabilities	47,480	0	0	0	2,674	50,154	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	19,796,236	0
Net Change in Fund Balance	408,642	161	160,625	926,365	(2,264,845)	(769,054)	0	0
Total Fund Equity & Other Credits	839,786	40,349	192,592	3,086,402	2,076,575	6,235,705	19,796,236	0
Total Liabilities & Fund Equity	887,266	40,349	192,592	3,086,402	2,079,249	6,285,859	19,796,236	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 3/31/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	159	159	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	585,062	13,955	(2.44)%
Expenditures					
Financial & Administrative					
Administrative Services	2,520	1,260	1,260	0	50.00%
District Management	13,200	6,600	6,600	0	50.00%
District Engineer	20,000	10,000	5,854	4,146	70.73%
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	1,800	1,800	0	50.00%
Accounting Services	12,000	6,000	6,000	0	50.00%
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	1,000	843	157	57.84%
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	1,050	1,050	0	50.00%
Legal Counsel					
District Counsel	35,000	17,500	6,614	10,886	81.10%
Electric Utility Services					
Street Lights	85,000	42,500	28,299	14,201	66.70%
Utility Bond	6,000	0	0	0	100.00%
Utility Fountains	5,000	2,500	0	2,500	100.00%
Utility Irrigation	5,000	2,500	0	2,500	100.00%
Utility Recreation Facilities	10,000	5,000	0	5,000	100.00%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	4,800	2,400	0	2,400	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 3/31/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility Services	8,000	4,000	0	4,000	100.00%
Stormwater Control					
Aquatic Maintenance	30,000	15,000	0	15,000	100.00%
Mitigation Area Monitoring & Maintenance	12,000	6,000	3,420	2,580	71.50%
Stormwater Assessment	3,000	3,000	0	3,000	100.00%
Stormwater System Maintenance	5,000	2,500	0	2,500	100.00%
Aquatic Plant Replacement	1,500	750	0	750	100.00%
Fountain Service Repairs & Maintenance	2,000	1,000	0	1,000	100.00%
Lake/Pond Bank Maintenance	10,000	5,000	0	5,000	100.00%
Wetland Monitoring & Maintenance	3,215	1,608	0	1,608	100.00%
Miscellaneous Expense	5,000	2,500	0	2,500	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	50,000	75,120	(25,120)	24.88%
Entry & Walls Maintenance	2,000	1,000	0	1,000	100.00%
Field Operations	8,700	4,350	0	4,350	100.00%
Fire Ant Treatment	5,000	2,500	0	2,500	100.00%
Holiday Decorations	2,000	2,000	0	2,000	100.00%
Landscape Mulch	30,000	15,000	0	15,000	100.00%
Lift Station Maintenance	1,500	750	0	750	100.00%
Landscape Miscellaneous	5,000	2,500	0	2,500	100.00%
Landscape Replacement Plants, Shrubs, Trees	10,000	5,000	0	5,000	100.00%
Well Maintenance	1,500	750	0	750	100.00%
Rust Prevention	8,000	4,000	0	4,000	100.00%
Road & Street Facilities					
Roadway Repair & Maintenance	2,000	1,000	0	1,000	100.00%
Sidewalk Repair & Maintenance	5,000	2,500	0	2,500	100.00%
Parks & Recreation					
Bike and Walking Trail	7,500	3,750	0	3,750	100.00%

See Notes to Unaudited Financial Statements

Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Dog Waste Station Supplies	5,000	2,500	0	2,500	100.00%
Playground Equipment & Maintenance	1,500	750	0	750	100.00%
Contingency					
Miscellaneous Contingency	5,000	2,500	121	2,380	97.59%
Total Expenditures	<u>571,107</u>	<u>321,640</u>	<u>176,420</u>	<u>145,220</u>	<u>69.11%</u>
Excess of Revenues Over (Under) Expenditures	0	249,467	408,642	159,174	0.00%
Exc. of Rev./Other Sources Over (Under) Expend./Other Uses	0	249,467	408,642	159,174	0.00%
Fund Balance, Beginning of Period	0	0	431,145	431,145	0.00%
Fund Balance, End of Period	<u>0</u>	<u>249,467</u>	<u>839,786</u>	<u>590,319</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	161	161	0.00%
Total Revenues	<u>0</u>	<u>161</u>	<u>161</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	161	161	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>161</u>	<u>161</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>40,349</u>	<u>40,349</u>	<u>0.00%</u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

101 - Irrigation Fund

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	401	401	0.00%
Special Assessments				
Tax Roll	246,910	234,910	(12,000)	(4.86)%
Total Revenues	<u>246,910</u>	<u>235,311</u>	<u>(11,599)</u>	<u>(4.70)%</u>
Expenditures				
Financial & Administrative				
Reclaimed Administrative Fee	12,000	3,000	9,000	75.00%
Water-Sewer Combination Services				
Utility-Reclaimed Irrigation	234,910	71,686	163,224	69.48%
Total Expenditures	<u>246,910</u>	<u>74,686</u>	<u>172,224</u>	<u>69.75%</u>
Excess of Revenues Over (Under) Expenditures	0	160,625	160,625	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	160,625	160,625	0.00%
Fund Balance, Beginning of Period	0	31,968	31,968	0.00%
Fund Balance, End of Period	<u>0</u>	<u>192,592</u>	<u>192,592</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 3/31/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,281	1,281	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>935,515</u>	<u>1,709</u>	<u>0.18%</u>
Expenditures				
Debt Service Payments				
Interest	723,806	364,725	359,081	49.61%
Principal	<u>210,000</u>	<u>20,000</u>	<u>190,000</u>	<u>90.47%</u>
Total Expenditures	<u>933,806</u>	<u>384,725</u>	<u>549,081</u>	<u>58.80%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>550,790</u>	<u>550,790</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>550,790</u>	<u>550,790</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,327,683	1,327,683	0.00%
Fund Balance, End of Period	<u>0</u>	<u>1,878,473</u>	<u>1,878,473</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 3/31/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	706	706	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>604,592</u>	<u>979</u>	<u>0.16%</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	377,923	377,923	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	375,576	375,576	0.00%
Fund Balance, Beginning of Period	0	832,354	832,354	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,207,929</u></u>	<u><u>1,207,929</u></u>	<u><u>0.00%</u></u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund S2014

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	112	112	0.00%
Total Revenues	<u>0</u>	<u>112</u>	<u>112</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	0	(52,750)	(52,750)	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(52,750)</u>	<u>(52,750)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	107,168	107,168	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>54,418</u></u>	<u><u>54,418</u></u>	<u><u>0.00%</u></u>

Wiregrass Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund S2016

From 10/1/2017 Through 3/31/2018

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	3,945	3,945	0.00%
Total Revenues	<u>0</u>	<u>3,945</u>	<u>3,945</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	2,218,388	(2,218,388)	0.00%
Total Expenditures	<u>0</u>	<u>2,218,388</u>	<u>(2,218,388)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	(2,214,443)	(2,214,443)	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	(2,212,095)	(2,212,095)	0.00%
Fund Balance, Beginning of Period	0	4,234,253	4,234,253	0.00%
Fund Balance, End of Period	<u>0</u>	<u>2,022,157</u>	<u>2,022,157</u>	<u>0.00%</u>

Wiregrass CDD
Investment Summary
March 31, 2018

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>March 31, 2018</u>
The Bank of Tampa	Money Market Account	\$ 98,803
	Total General Fund Investments	\$ 98,803
The Bank of Tampa ICS Program: United Bank	Money Market Account	\$ 40,349
	Total Reserve Fund Investments	\$ 40,349
The Bank of Tampa ICS Program: Great Western Bank United Bank	Money Market Account Money Market Account	\$ 4 167,365
	Total Irrigation Fund Investments	\$ 167,369
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	809,587
US Bank Series 2016 Reserve	US Bank Money Market 5	603,616
US Bank Series 2016 Revenue	US Bank Money Market 5	465,669
	Total Debt Service Fund Investments	\$ 2,812,684
US Bank Series 2014 Acquisition and Construction	US Bank Money Market 5	\$ 57,092
US Bank Series 2016 Acquisition and Construction	US Bank Money Market 5	2,022,157
	Total Capital Project Fund Investments	\$ 2,079,249

Wiregrass Community Development District

Summary A/R Ledger

001 - General Fund

From 3/1/2018 Through 3/31/2018

<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	8,917.32
1/9/2018	Lennar Homes, LLC	970-18-03	628.80
1/9/2018	M/I Homes of Tampa, LLC	970-18-02	2,694.45
1/11/2018	Deer Pond LLC	970-18-05	375.71
1/11/2018	Flycatcher Enterprises, LLC	970-18-06	24,493.65
1/11/2018	Jane Hole, LLC	970-18-07	4,749.60
1/11/2018	JHP Real Estate Partnership, LTD	970-18-08	5,889.54
1/11/2018	Maggie Pond, LLC	970-18-09	48,760.75
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	10.62
1/11/2018	Solly Branch Holdings LLC	970-18-12	11,936.18
1/11/2018	Wesley Chapel Venture, LLC	970-18-13	1,686.90
1/11/2018	Wiregrass Ranch, Inc.	970-18-14	20,533.46
3/26/2018	Locust Branch, LLC	OMR0318-1	6,230.84
		Total 001 - General Fund	146,679.34

Wiregrass Community Development District

Summary A/R Ledger

200 - Debt Service Fund - Series 2014

From 3/1/2018 Through 3/31/2018

<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	57,823.28
1/9/2018	M/I Homes of Tampa, LLC	970-18-02	<u>51,750.00</u>
		Total 200 - Debt Service Fund - Series 2014	135,073.28

Wiregrass Community Development District

Summary A/R Ledger

201 - Debt Service Fund - Series 2016

From 3/1/2018 Through 3/31/2018

<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	9,633.95
1/9/2018	Lennar Homes, LLC	970-18-03	12,000.00
1/11/2018	Deer Pond LLC	970-18-05	7,592.58
1/11/2018	Flycatcher Enterprises, LLC	970-18-06	83,703.84
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	12,607.93
		Total 201 - Debt Service Fund - Series 2016	138,644.68
			<hr/>
Report Balance			420,397.30
			<hr/> <hr/>

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

001 - General Fund

From 3/1/2018 Through 3/31/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Wiregrass Irrigation, LLC	2/28/2018	019	Irrigation Fees 02/18	13,501.94
King Engineering Associates, Inc.	3/19/2018	101123	Engineering Services 01/18	3,921.43
Withlacoochee River Electric Cooperative, Inc	3/26/2018	1723523 03/18	Area Lighting 03/18	4,833.15
			Total 001 - General Fund	22,256.52

Wiregrass Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2017

300 - Capital Projects Fund S2014

From 3/1/2018 Through 3/31/2018

<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				24,930.77

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

Construction Account Activity Through March 31, 2018

Inflows:	Debt Proceeds	\$	11,505,889.24
	Underwriter Discount		272,400.00
	Total Bond Proceeds:		11,778,289.24
	Interest Earnings		8,477.99
	Total Inflows	\$	11,786,767.23

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 03/31/18
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 March 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 March 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 March 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 March 31, 2018 \$ 54,417.56

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

Construction Account Activity Through March 31, 2018

Inflows:	Debt Proceeds	\$	7,919,999.99	
	Underwriter Discount		188,600.00	
		Total Bond Proceeds:	8,108,599.99	
	Interest Earnings		14,043.86	
	Transfer from Cap I		2,347.58	
		Total Inflows	\$ 8,124,991.43	

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status As of 03/31/18
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
03/31/18	23	Hopping Green & Sams	(4,555.75)	Cleared

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

Construction Account Activity Through March 31, 2018

Total Requisitions: (5,741,472.16)

Total COI and Requisitions: (6,102,834.10)

Total Outflows: (6,102,834.10)

Capital Projects Fund Balance at March 31, 2018 \$ 2,022,157.33

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 \$ 1,994,511.83

Wiregrass Community Development District
Notes to Unaudited Financial Statements
March 31, 2018

Balance Sheet

1. Trust statement activity has been recorded through 03/31/18.
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 \$2,199.71 was received in April 2018.
6. Debt Service Fund 200 – Payment for Invoice #FY17-18 in the amount of \$17,355.29 was received in April 2018.
7. Debt Service Fund 200 – Payment for Invoice #970-18-02 in the amount of \$34,500.00 was received in April 2018.
8. Debt Service Fund 201 – Payment for Invoice #FY17-18 in the amount of \$2,891.56 was received in April 2018.