

Estancia at WireGrass  
Community Development District

Financial Statements  
(Unaudited)

May 31, 2015

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Estancia at Wiregrass Community Development District**

Balance Sheet

As of 5/31/2015

(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
<b>Assets</b>						
Cash In Bank	327,443	0	0	327,443	0	0
Investments	0	1,331,800	3,492	1,335,292	0	0
Assessments Receivable	120,155	0	0	120,155	0	0
Prepaid Expenses	314	0	0	314	0	0
Deposits	3,425	0	0	3,425	0	0
Amount Available in Debt Service	0	0	0	0	0	1,331,800
Amount To Be Provided Debt Service	0	0	0	0	0	14,098,200
Fixed Assets	0	0	0	0	15,276,397	0
<b>Total Assets</b>	<u>451,336</u>	<u>1,331,800</u>	<u>3,492</u>	<u>1,786,629</u>	<u>15,276,397</u>	<u>15,430,000</u>
<b>Liabilities</b>						
Accounts Payable	22,449	0	0	22,449	0	0
Accrued Expenses Payable	825	0	0	825	0	0
Retainage Payable	0	0	0	0	0	0
Due To Others	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	15,430,000
<b>Total Liabilities</b>	<u>23,274</u>	<u>0</u>	<u>0</u>	<u>23,274</u>	<u>0</u>	<u>15,430,000</u>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	0	2,395,400	0	2,395,400	15,276,397	0
Net Change in Fund Balance	428,062	(1,063,600)	3,492	(632,046)	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>428,062</u>	<u>1,331,800</u>	<u>3,492</u>	<u>1,763,354</u>	<u>15,276,397</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>451,336</u>	<u>1,331,800</u>	<u>3,492</u>	<u>1,786,629</u>	<u>15,276,397</u>	<u>15,430,000</u>

See Notes to Unaudited Financial Statements

**Estancia at Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 5/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues</b>					
Special Assessments					
Tax Roll	162,682	162,682	164,555	1,873	(1.15)%
Off Roll	480,618	480,618	480,618	0	0.00%
Total Revenues	<u>643,300</u>	<u>643,300</u>	<u>645,173</u>	<u>1,873</u>	<u>(0.29)%</u>
<b>Expenditures</b>					
Financial & Administrative					
Administrative Services	5,724	3,816	3,816	0	33.33%
District Management	20,244	13,496	13,496	0	33.33%
District Engineer	10,000	6,667	2,056	4,611	79.43%
Disclosure Report	5,000	3,333	5,000	(1,667)	0.00%
Trustees Fees	3,500	3,500	3,457	43	1.22%
Tax Collector/Property Appraiser Fees	150	150	150	0	0.00%
Financial Consulting Services	8,600	5,733	5,733	0	33.33%
Accounting Services	18,000	12,000	12,000	0	33.33%
Auditing Services	2,300	2,300	0	2,300	100.00%
Arbitrage Rebate Calculation	650	0	0	0	100.00%
Public Officials Liability Insurance	4,255	4,255	4,052	203	4.77%
Legal Advertising	1,500	1,000	4,414	(3,414)	(194.28)%
Dues, Licenses & Fees	175	175	175	0	0.00%
Website Fees & Maintenance	2,700	1,800	0	1,800	100.00%
Legal Counsel					
District Counsel	30,000	20,000	10,501	9,499	64.99%
Security Operations					
Security Service & Patrols	39,000	26,000	0	26,000	100.00%
Electric Utility Services					
Utility Services	17,520	11,680	11,356	324	35.17%
Street Lights	8,051	5,367	0	5,367	100.00%
Water-Sewer Combination Services					
Utility Services	12,000	8,000	859	7,141	92.84%
Stormwater Control					
Fountain Service Repairs & Maintenance	5,000	3,333	4,209	(876)	15.81%
Aquatic Contract	10,850	7,233	6,600	633	39.17%
Mitigation Area Monitoring & Maintenance	4,800	3,200	3,325	(125)	30.72%

**Estancia at Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 5/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Stormwater Assessment	900	900	0	900	100.00%
Stormwater System Maintenance	2,000	1,333	0	1,333	100.00%
Other Physical Environment					
General Liability Insurance	2,500	2,500	2,500	0	0.00%
Property & Casualty Insurance	15,000	15,000	7,576	7,424	49.49%
Entry & Walls Maintenance	2,000	1,333	0	1,333	100.00%
Landscape Maintenance-Phase 1	115,870	77,247	65,127	12,120	43.79%
Irrigation Repairs & Maintenance	3,000	2,000	850	1,150	71.68%
Landscape - Annual Rotations	1,140	760	0	760	100.00%
Landscape - Mulch/Pine Straw	106,800	71,200	975	70,225	99.08%
Landscape Replacement Plants, Shrubs, Trees	5,000	3,333	6,054	(2,720)	(21.07)%
Landscape Maintenance - Chancey Road	34,230	22,820	23,500	(680)	31.34%
Irrigation Repairs - Chancey Road	2,000	1,333	0	1,333	100.00%
Landscape - Annual Rotation - Chancey Road	5,746	3,831	4,310	(479)	25.00%
Landscape - Mulch/Pine Straw - Chancey Road	15,195	10,130	14,490	(4,360)	4.63%
Landscape Replacement Plants, Shrubs, Trees - Chancey Road	2,500	1,667	0	1,667	100.00%
Holiday Decorations	5,000	5,000	0	5,000	100.00%
Miscellaneous Expense	10,000	6,667	530	6,137	94.70%
Road & Street Facilities					
Street Light/Decorative Light Maintenance	1,000	667	0	667	100.00%
Street Sign Repair & Replacement	1,000	667	0	667	100.00%
Sidewalk Repair & Maintenance	1,000	667	0	667	100.00%
Parks & Recreation					
Maintenance & Repairs	5,000	3,333	0	3,333	100.00%
Contingency					
Miscellaneous Fees - Reserve Study	3,000	2,000	0	2,000	100.00%
Miscellaneous Contingency	21,400	14,267	0	14,267	100.00%
Total Expenditures	<u>571,300</u>	<u>391,693</u>	<u>217,111</u>	<u>174,582</u>	<u>62.00%</u>

**Estancia at Wiregrass Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 5/31/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Excess Revenues Over/(Under) Expenditures	72,000	251,607	428,062	176,455	(494.53)%
Other Financing Sources (Uses)					
Transfer of Reserves	(72,000)	(72,000)	0	72,000	100.00%
Excess of Rev/Other Sources Over (Under) Exp/Other Uses	0	179,607	428,062	248,455	0.00%
Fund Balance, End of Period	<u>0</u>	<u>179,607</u>	<u>428,062</u>	<u>248,455</u>	<u>0.00%</u>

**Estancia at Wiregrass Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2014 Through 5/31/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Expenditures				
Contingency				
Capital Reserve	72,000	0	72,000	100.00%
Total Expenditures	<u>72,000</u>	<u>0</u>	<u>72,000</u>	<u>100.00%</u>
Excess of Revenues Over/(Under) Expenditures	<u>(72,000)</u>	<u>0</u>	<u>72,000</u>	<u>(100.00)%</u>
Other Financing Sources				
Transfer of Reserves	72,000	0	(72,000)	(100.00)%
Excess of Rev/Other Sources Over (Under) Exp/Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>

**Estancia at Wiregrass Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2014 Through 5/31/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Expenditures				
Debt Service Payments				
Interest	0	1,063,600	(1,063,600)	0.00%
Total Expenditures	<u>0</u>	<u>1,063,600</u>	<u>(1,063,600)</u>	<u>0.00%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(1,063,600)</u>	<u>(1,063,600)</u>	<u>0.00%</u>
Excess of Rev/Other Sources Over (Under) Exp/Other Uses	<u>0</u>	<u>(1,063,600)</u>	<u>(1,063,600)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	2,395,400	2,395,400	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,331,800</u></u>	<u><u>1,331,800</u></u>	<u><u>0.00%</u></u>

**Estancia at Wiregrass Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2014 Through 5/31/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	13	13	0.00%
Contributions From Private Sources				
Developer Contributions	0	964,044	964,044	0.00%
<b>Total Revenues</b>	<u>0</u>	<u>964,058</u>	<u>964,058</u>	<u>0.00%</u>
<b>Expenditures</b>				
Other Physical Environment				
Improvements Other Than Buildings	0	960,565	(960,565)	0.00%
<b>Total Expenditures</b>	<u>0</u>	<u>960,565</u>	<u>(960,565)</u>	<u>0.00%</u>
Excess of Revenues Over/(Under) Expenditures	0	3,492	3,492	0.00%
Excess of Rev/Other Sources Over (Under) Exp/Other Uses	0	3,492	3,492	0.00%
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>3,492</u></u>	<u><u>3,492</u></u>	<u><u>0.00%</u></u>



**Estancia at Wiregrass CDD  
Investment Summary  
May 31, 2015**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>May 31, 2015</u>
US Bank Series 2013 Interest	First American Treasury Oblig Cl Z	\$ 531,800
US Bank Series 2013 Reserve	First American Treasury Oblig Cl Z	799,914
US Bank Series 2013 Prepayment	First American Treasury Oblig Cl Z	86
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 1,331,800</u></b>
US Bank Series 2013 Construction Escrow	US Bank Money Market	\$ 3,492
	<b>Total Capital Project Fund Investments</b>	<b><u>\$ 3,492</u></b>

**Estancia at Wiregrass Community Development District**

Summary A/R Ledger

From 5/1/2015 Through 5/31/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2014	Standard Pacific of Florida, GP	211-15-01	<u>120,154.50</u>
Report Balance			<u>120,154.50</u>

**Estancia at Wiregrass Community Development District**

Summary A/P Ledger

001 - General Fund

From 5/1/2015 Through 5/31/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Cardno	5/18/2015	162104	Parsel S-1 600A & 5200 Mitigation Maintenance 04/15	1,425.00
Fountain Design Group, Inc.	5/26/2015	73308	Weekly Cleaning Architectural Fountain 05/15	400.00
Hopping Green & Sams	5/28/2015	82175	General Counsel 04/15	4,257.46
Luke Brothers, Inc.	5/12/2015	13788	Monthly Maintenance/Pest Control/Irrigation 05/15	8,508.01
Luke Brothers, Inc.	5/27/2015	13915	Fertilization/Mulch/OTC Injections March & May 05/15	3,909.86
Stantec Consulting Services Inc.	5/27/2015	912534	Engineering Services PE 05/15	948.65
Vivicon Inc.	6/4/2014	15186	Shrub Fertilizer 05/15	1,200.00
Vivicon Inc.	6/4/2015	15187	Turf Fertilizer 05/15	395.00
Withlacoochee River Electric Cooperative, Inc.	5/27/2015	With Summ 05/15	Summary Bill 05/15	1,405.40
			Total 001 - General Fund	22,449.38
Report Balance				22,449.38

**ESTANCIA AT WIREGRASS  
COMMUNITY DEVELOPMENT DISTRICT  
Special Assessment Bonds - Series 2013**

**Construction Account Activity Through May 31, 2015**

<b>Inflows:</b>	<b>Debt Proceeds</b>	<b>\$</b>	<b>12,173,518.89</b>
	<b>Underwriter Discount</b>		<b>308,600.00</b>
			<b>12,482,118.89</b>
	<b>Total Bond Proceeds:</b>	<b>\$</b>	<b>12,482,118.89</b>
	<b>Developer Contributions</b>	<b>\$</b>	<b>3,268,000.00</b>
	<b>Interest Earnings</b>		<b>26.83</b>
			<b>15,750,145.72</b>
	<b>Total Inflows:</b>	<b>\$</b>	<b>15,750,145.72</b>

**Outflows: Requisitions**

Requisition Date	Requisition Number	Contractor	Amount	Status With Trustee as of 05/31/15
10/31/13	COI	Underwriter's Discount	(308,600.00)	Cleared
10/31/13	COI	Nabors Giblin and Nickerson PA	(50,000.00)	Cleared
10/31/13	COI	Gray Robinson	(33,500.00)	Cleared
10/31/13	COI	Hopping Green & Sams	(36,706.19)	Cleared
10/31/13	COI	Rizzetta & Company, Inc.	(30,000.00)	Cleared
10/31/13	COI	Image Master	(1,250.00)	Cleared
10/31/13	COI	Holland and Knight LLP	(5,000.00)	Cleared
10/31/13	COI	US Bank	(5,200.00)	Cleared
			<b>Total COI: \$ (470,256.19)</b>	
10/31/13	2	Standard Pacific Homes	(517,538.59)	Cleared
10/31/13	3	RIPA & Associates, Inc.	(415,859.18)	Cleared
12/31/13	4	RIPA & Associates, Inc.	(706,756.27)	Cleared
12/31/13	5	Hopping Green & Sams	(8,552.15)	Cleared
12/31/13	6	Randy Suggs, Inc.	(3,050.00)	Cleared
12/31/13	7	Hubbell Lighting, Inc.	(194,544.00)	Cleared
12/31/13	8	RIPA & Associates, Inc.	(805,067.53)	Cleared
01/31/14	9	Hopping Green & Sams	(2,999.05)	Cleared

**ESTANCIA AT WIREGRASS  
COMMUNITY DEVELOPMENT DISTRICT  
Special Assessment Bonds - Series 2013**

**Construction Account Activity Through May 31, 2015**

01/31/14	10	Standard Pacific Homes	(10,905.00)	Cleared
01/31/14	11	RIPA & Associates, Inc.	(583,677.25)	Cleared
01/31/14	12	Standard Pacific Homes	(742,310.05)	Cleared
02/28/14	13	Hopping Green & Sams	(7,671.98)	Cleared
02/28/14	14	Stantec Consulting Services, Inc.	(548.67)	Cleared
02/28/14	15	WRA Consultants	(33,361.64)	Cleared
02/28/14	16	CRS Building Corporation	(219,177.90)	Cleared
02/28/14	17	Stantec Consulting Services, Inc.	(429.69)	Cleared
03/31/14	18	RIPA & Associates, Inc.	(1,857,230.91)	Cleared
03/31/14	19	Randy Suggs, Inc.	(98,969.00)	Cleared
04/30/14	20	VOID	VOID	VOID
04/30/14	21	CRS Building Corporation	(289,485.00)	Cleared
04/30/14	22	Hopping Green & Sams	(5,319.53)	Cleared
04/30/14	23	Randy Suggs, Inc.	(770.00)	Cleared
04/30/14	24	RIPA & Associates, Inc.	(704,422.89)	Cleared
04/30/14	25	Stantec Consulting Services, Inc.	(850.11)	Cleared
04/30/14	26	WRA Consultants	(14,227.31)	Cleared
04/30/14	27	ELM	(47,207.10)	Cleared
04/30/14	28	Randy Suggs, Inc.	(158,829.65)	Cleared
05/30/14	29	VOID	VOID	Cleared
05/30/14	30	Standard Pacific of Florida GP, INC.	(175,460.79)	Cleared
05/30/14	31	RIPA & Associates, Inc.	(878,042.77)	Cleared
05/30/14	32	WRA Consultants	(11,500.00)	Cleared
05/30/14	33	Hubbell Lighting, Inc.	(99,384.00)	Cleared
05/30/14	34	Hopping Green & Sams	(2,423.00)	Cleared
05/30/14	35	Randy Suggs, Inc.	(183,480.69)	Cleared
05/30/14	36	ELM	(24,199.99)	Cleared
05/30/14	37	WRA Consultants	(16,577.86)	Cleared
05/30/14	38	CRS Building Corporation	(370,013.40)	Cleared
05/30/14	39	Standard Pacific of Florida GP, INC.	(1,905,059.57)	Cleared
05/30/14	40	WRA Consultants	(22,878.81)	Cleared
06/30/14	41	RIPA & Associates, Inc.	(470,059.19)	Cleared
06/30/14	42	WREC	(1,995.00)	Cleared
06/30/14	43	Randy Suggs, Inc.	(153,312.25)	Cleared

**ESTANCIA AT WIREGRASS  
COMMUNITY DEVELOPMENT DISTRICT  
Special Assessment Bonds - Series 2013**

**Construction Account Activity Through May 31, 2015**

06/30/14	44	Hubbell Lighting, Inc.	(28,860.00)	Cleared
06/30/14	45	CRS Building Corporation	(318,314.70)	Cleared
07/31/14	46	Hopping Green & Sams	(1,507.39)	Cleared
07/31/14	47	ELM	(5,917.12)	Cleared
07/31/14	48	Estancia at Wiregrass CDD	(728.84)	Cleared
07/31/14	49	Hubbell Lighting, Inc.	(63,277.00)	Cleared
07/31/14	50	Randy Suggs, Inc.	(148,323.29)	Cleared
07/31/14	51	RIPA & Associates, Inc.	(215,261.93)	Cleared
07/31/14	52	Stantec Consulting Services, Inc.	(2,751.61)	Cleared
07/31/14	53	WRA Consultants	(25,653.57)	Cleared
07/31/14	54	CRS Building Corporation	(59,496.30)	Cleared
07/31/14	55	Hopping Green & Sams	(2,317.46)	Cleared
07/31/14	56	Randy Suggs, Inc.	(9,001.05)	Cleared
07/31/14	57	ELM	(5,669.21)	Cleared
08/08/14		CRS Building Corporation	18,250.00	Cleared
08/31/14	58	RIPA & Associates, Inc.	(246,920.10)	Cleared
08/31/14	59	Stantec Consulting Services, Inc.	(1,437.76)	Cleared
08/31/14	60	WRA Consultants	(26,060.84)	Cleared
08/31/14	61	WREC	(3,040.00)	Cleared
08/31/14	62	WRA Consultants	(8,054.88)	Cleared
08/31/14	63	CRS Building Corporation	(70,251.30)	Cleared
08/31/14	64	Hubbell Lighting, Inc.	(12,058.00)	Cleared
08/31/14	65	Randy Suggs, Inc.	(81,285.31)	Cleared
09/30/14	66	ELM	(13,129.33)	Cleared
09/30/14	67	Hubbell Lighting, Inc.	(36,696.00)	Cleared
09/30/14	68	WRA Consultants	(12,935.44)	Cleared
09/30/14	69	WRA Consultants	(8,013.20)	Cleared
09/30/14	70	Randy Suggs, Inc.	(157,729.16)	Cleared
09/30/14	71	Stantec Consulting Services, Inc.	(2,764.45)	Cleared
09/30/14	72	CRS Building Corporation	(119,227.50)	Cleared
09/30/14	73	RIPA & Associates, Inc.	(125,531.53)	Cleared
09/30/14	74	Hubbell Lighting, Inc.	(17,546.00)	Cleared
09/30/14	75	CRS Building Corporation	(46,123.20)	Cleared
09/30/14	76	ELM	(3,412.63)	Cleared

**ESTANCIA AT WIREGRASS  
COMMUNITY DEVELOPMENT DISTRICT  
Special Assessment Bonds - Series 2013**

**Construction Account Activity Through May 31, 2015**

09/30/14	77	RIPA & Associates, Inc.	(316,899.71)	Cleared
09/30/14	78	Stantec Consulting Services, Inc.	(178.70)	Cleared
09/30/14	79	WRA Consultants	(1,232.70)	Cleared
09/30/14	80	WRA Consultants	(11,547.62)	Cleared
10/31/14	81	Golf Coast Construction, LLC	(168,760.00)	Cleared
10/31/14	82	Randy Suggs, Inc.	(274,581.89)	Cleared
10/31/14	82	Randy Suggs, Inc.	(270.00)	Cleared
10/31/14	83	Stantec Consulting Services, Inc.	(2,428.22)	Cleared
12/31/14	84	CRS Building Corporation	(30,351.60)	Cleared
12/31/14	85	WRA Consultants	(18,593.60)	Cleared
12/31/14	86	WRA Consultants	(42,072.53)	Cleared
12/31/14	87	WRA Consultants	(8,500.00)	Cleared
01/31/15	88	CRS Building Corporation	(20,367.00)	Cleared
01/31/15	89	ELM	(8,766.78)	Cleared
01/31/15	90	Stantec Consulting Services, Inc.	(284.69)	Cleared
01/31/15	91	RIPA & Associates, Inc.	(144,695.79)	Cleared
01/31/15	92	WRA Consultants	(4,886.23)	Cleared
01/31/15	93	WRA Consultants	(3,351.85)	Cleared
01/31/15	94	Randy Suggs, Inc.	(37,018.19)	Cleared
02/28/15	95	CRS Building Corporation	(158,562.90)	Cleared
02/28/15	96	CRS Building Corporation	(94,520.60)	Cleared
02/28/15	97	WRA Consultants	(500.00)	Cleared
02/28/15	98	WRA Consultants	(5,260.65)	Cleared
03/31/15	99	CRS Building Corporation	(94,520.60)	Cleared
03/31/15	100	Stantec Consulting Services, Inc.	(159.32)	Cleared
03/31/15	101	Randy Suggs, Inc.	(168,071.37)	Cleared
03/31/15	102	WRA Consultants	(7,134.63)	Cleared
03/31/15	103	WRA Consultants	(8,352.63)	Cleared
03/31/15	104	ELM	(3,104.16)	Cleared
03/31/15	105	Stantec Consulting Services, Inc.	(161.30)	Cleared
03/31/15	106	WRA Consultants	(9,602.18)	Cleared
03/31/15	107	WRA Consultants	(9,919.04)	Cleared

**ESTANCIA AT WIREGRASS  
COMMUNITY DEVELOPMENT DISTRICT  
Special Assessment Bonds - Series 2013**

**Construction Account Activity Through May 31, 2015**

04/30/15	108	Stantec Consulting Services, Inc.	(290.17)	Cleared
04/30/15	109	WRA Consultants	(10,360.09)	Cleared
04/30/15	110	WRA Consultants	(5,896.59)	Cleared

**Total Requisitions: \$ (15,276,397.20)**

**Total COI and Requisitions: \$ (15,746,653.39)**

**Retainage Payable 0.00**

**Total Outflows: (15,746,653.39)**

**Funds Available in Construction Account at May 31, 2015 \$ 3,492.33**

**Outstanding Contracts:**

WRA 7,875.00

**Contract Sub Total: \$ 7,875.00**

**Committed Funds to be Contributed by Developer \$ 4,382.66**



**Estancia at Wiregrass Community Development District**  
**Notes to Unaudited Financial Statements**  
**May 31, 2015**

**Balance Sheet**

1. Trust statement activity has been recorded through 05/31/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$72,000.00 of the General Fund Balance will be reserved for future Capital Expenditures as appropriated from the General Fund Budget and will be reflected in the Reserve Fund. Current YTD funding is \$0.

**Statement of Revenue and Expenditures – Reserve Fund**

4. Reserve Funds budgeted in the General Fund budget adopted by the District are reflected in the Reserve Fund for presentation purposes. As of May 31, 2015 the reserve has not been funded.

**Summary A/R Ledger**

5. Payment terms for landowner assessments are (a) defined in the FY14-15 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.