

Estancia at WireGrass
Community Development District

Financial Statements
(Unaudited)

September 30, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Estancia at Wiregrass Community Development District

Balance Sheet

As of 9/30/2015

(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 |
|--|----------------|-------------------|-----------------------|--------------------------|------------------------------------|--------------------------------------|
| Assets | | | | | | |
| Cash In Bank | 296,720 | 0 | 0 | 296,720 | 0 | 0 |
| Investments | 0 | 1,976,872 | 835,105 | 2,811,977 | 0 | 0 |
| Assessments Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Expenses | 11,496 | 0 | 0 | 11,496 | 0 | 0 |
| Deposits | 3,725 | 0 | 0 | 3,725 | 0 | 0 |
| Amount Available in Debt Service | 0 | 0 | 0 | 0 | 0 | 1,976,872 |
| Amount To Be Provided Debt Service | 0 | 0 | 0 | 0 | 0 | 18,023,128 |
| Fixed Assets | 0 | 0 | 0 | 0 | 15,397,320 | 0 |
| Total Assets | 311,941 | 1,976,872 | 835,105 | 3,123,918 | 15,397,320 | 20,000,000 |
| Liabilities | | | | | | |
| Accounts Payable | 3,467 | 0 | 1,904 | 5,371 | 0 | 0 |
| Accrued Expenses Payable | 3,700 | 0 | 0 | 3,700 | 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 | 20,000,000 |
| Total Liabilities | 7,167 | 0 | 1,904 | 9,071 | 0 | 20,000,000 |
| Fund Equity & Other Credits | | | | | | |
| Beginning Fund Balance | 0 | 2,395,400 | 0 | 2,395,400 | 15,397,320 | 0 |
| Net Change in Fund Balance | 304,774 | (418,528) | 833,201 | 719,447 | 0 | 0 |
| Total Fund Equity & Other Credits | 304,774 | 1,976,872 | 833,201 | 3,114,847 | 15,397,320 | 0 |
| Total Liabilities & Fund Equity | 311,941 | 1,976,872 | 835,105 | 3,123,918 | 15,397,320 | 20,000,000 |

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 9/30/2015

(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> |
| Revenues | | | | | |
| Special Assessments | | | | | |
| Tax Roll | 162,682 | 162,682 | 165,993 | 3,311 | (2.03)% |
| Off Roll | 480,618 | 480,618 | 480,618 | 0 | 0.00% |
| Total Revenues | <u>643,300</u> | <u>643,300</u> | <u>646,611</u> | <u>3,311</u> | <u>(0.51)%</u> |
| Expenditures | | | | | |
| Financial & Administrative | | | | | |
| Administrative Services | 5,724 | 5,724 | 5,724 | 0 | 0.00% |
| District Management | 20,244 | 20,244 | 20,244 | 0 | 0.00% |
| District Engineer | 10,000 | 10,000 | 2,491 | 7,509 | 75.08% |
| Disclosure Report | 5,000 | 5,000 | 5,000 | 0 | 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 | 8,600 | 8,600 | 0 | 0.00% |
| Accounting Services | 18,000 | 18,000 | 18,000 | 0 | 0.00% |
| Auditing Services | 2,300 | 2,300 | 3,800 | (1,500) | (65.21)% |
| Arbitrage Rebate Calculation | 650 | 650 | 0 | 650 | 100.00% |
| Public Officials Liability Insurance | 4,255 | 4,255 | 4,052 | 203 | 4.77% |
| Legal Advertising | 1,500 | 1,500 | 4,648 | (3,148) | (209.84)% |
| Dues, Licenses & Fees | 175 | 175 | 225 | (50) | (28.57)% |
| Website Fees & Maintenance | 2,700 | 2,700 | 1,250 | 1,450 | 53.70% |
| Legal Counsel | | | | | |
| District Counsel | 30,000 | 30,000 | 15,921 | 14,079 | 46.92% |
| Security Operations | | | | | |
| Security Service & Patrols | 39,000 | 39,000 | 0 | 39,000 | 100.00% |
| Electric Utility Services | | | | | |
| Utility Services | 17,520 | 17,520 | 17,414 | 106 | 0.60% |
| Street Lights | 8,051 | 8,051 | 0 | 8,051 | 100.00% |
| Water-Sewer Combination Services | | | | | |
| Utility Services | 12,000 | 12,000 | 3,235 | 8,765 | 73.04% |
| Stormwater Control | | | | | |
| Fountain Service Repairs & Maintenance | 5,000 | 5,000 | 7,469 | (2,469) | (49.38)% |
| Aquatic Contract | 10,850 | 10,850 | 9,900 | 950 | 8.75% |
| Mitigation Area Monitoring & Maintenance | 4,800 | 4,800 | 5,225 | (425) | (8.85)% |

Estancia at Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(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 | 2,000 | 0 | 2,000 | 100.00% |
| Other Physical Environment | | | | | |
| General Liability Insurance | 2,500 | 2,500 | 2,500 | 0 | 0.00% |
| Property Insurance | 15,000 | 15,000 | 7,576 | 7,424 | 49.49% |
| Entry & Walls Maintenance | 2,000 | 2,000 | 0 | 2,000 | 100.00% |
| Landscape Maintenance-Phases 1 & 2 | 115,870 | 115,870 | 100,699 | 15,171 | 13.09% |
| Irrigation Repairs & Maintenance | 3,000 | 3,000 | 2,428 | 572 | 19.06% |
| Landscape - Annual Rotation | 1,140 | 1,140 | 0 | 1,140 | 100.00% |
| Landscape - Mulch/Pine Straw | 106,800 | 106,800 | 18,275 | 88,525 | 82.88% |
| Landscape Replacement Plants, Shrubs, Trees | 5,000 | 5,000 | 13,646 | (8,646) | (172.92)% |
| Landscape Maintenance - Chancey Road | 34,230 | 34,230 | 33,895 | 335 | 0.97% |
| Irrigation Repairs - Chancey Road | 2,000 | 2,000 | 0 | 2,000 | 100.00% |
| Landscape - Annual Rotation - Chancey Road | 5,746 | 5,746 | 5,746 | 0 | 0.00% |
| Landscape - Mulch/Pine Straw - Chancey Road | 15,195 | 15,195 | 14,490 | 705 | 4.63% |
| Landscape Replacement Plants, Shrubs, Trees - Chancey Road | 2,500 | 2,500 | 0 | 2,500 | 100.00% |
| Holiday Decorations | 5,000 | 5,000 | 0 | 5,000 | 100.00% |
| Miscellaneous Expense | 10,000 | 10,000 | 4,225 | 5,775 | 57.75% |
| Road & Street Facilities | | | | | |
| Street Light/Decorative Light Maintenance | 1,000 | 1,000 | 1,551 | (551) | (55.11)% |
| Street Sign Repair & Replacement | 1,000 | 1,000 | 0 | 1,000 | 100.00% |
| Sidewalk Repair & Maintenance | 1,000 | 1,000 | 0 | 1,000 | 100.00% |
| Parks & Recreation | | | | | |
| Maintenance & Repairs | 5,000 | 5,000 | 0 | 5,000 | 100.00% |
| Contingency | | | | | |
| Miscellaneous Fees - Reserve Study | 3,000 | 3,000 | 0 | 3,000 | 100.00% |
| Miscellaneous Contingency | 21,400 | 21,400 | 0 | 21,400 | 100.00% |
| Total Expenditures | <u>571,300</u> | <u>571,300</u> | <u>341,837</u> | <u>229,463</u> | <u>40.17%</u> |

Estancia at Wiregrass Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance | Percent Annual Budget Remaining |
|--|---------------|------------|------------|--------------|---------------------------------------|
| Excess Revenues Over/(Under) Expenditures | 72,000 | 72,000 | 304,774 | 232,774 | (323.29)% |
| 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 | 0 | 304,774 | 304,774 | 0.00% |
| Fund Balance, End of Period | 0 | 0 | 304,774 | 304,774 | 0.00% |

Estancia at Wiregrass Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2014 Through 9/30/2015

(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 (Uses) | | | | |
| 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 2013

From 10/1/2014 Through 9/30/2015

(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

201 - Debt Service Fund 2015

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

| | <u>Annual Budget</u> | <u>Current Period Actual</u> | <u>Budget To Actual Variance</u> | <u>Budget Percent Remaining</u> |
|--|----------------------|----------------------------------|--------------------------------------|-------------------------------------|
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 32 | 32 | 0.00% |
| Total Revenues | <u>0</u> | <u>32</u> | <u>32</u> | <u>0.00%</u> |
| Excess of Revenues Over (Under) Expenditures | <u>0</u> | <u>32</u> | <u>32</u> | <u>0.00%</u> |
| Other Financing Sources (Uses) | | | | |
| Bond Proceeds | 0 | 645,040 | 645,040 | 0.00% |
| Excess of Rev/Other Sources Over/(Under) Exp/Other Uses | <u>0</u> | <u>645,072</u> | <u>645,072</u> | <u>0.00%</u> |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>645,072</u></u> | <u><u>645,072</u></u> | <u><u>0.00%</u></u> |

Estancia at Wiregrass Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund 2013

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

| | Annual Budget | Current Period Actual | Budget To Actual Variance | Budget Percent Remaining |
|--|-----------------|--------------------------|------------------------------|-----------------------------|
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 14 | 14 | 0.00% |
| Contributions From Private Sources | | | | |
| Developer Contributions | 0 | 0 | 0 | 0.00% |
| Total Revenues | <u>0</u> | <u>14</u> | <u>14</u> | <u>0.00%</u> |
| Expenditures | | | | |
| Other Physical Environment | | | | |
| Improvements Other Than Buildings | 0 | 904,734 | (904,734) | 0.00% |
| Total Expenditures | <u>0</u> | <u>904,734</u> | <u>(904,734)</u> | <u>0.00%</u> |
| Excess of Revenues Over (Under) Expenditures | 0 | (904,720) | (904,720) | 0.00% |
| Other Financing Sources (Uses) | | | | |
| Interfund Transfer | 0 | 3,208,676 | 3,208,676 | 0.00% |
| Refund Developer Advances | 0 | (2,303,956) | (2,303,956) | 0.00% |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>904,720</u> | <u>904,720</u> | <u>0.00%</u> |
| Excess of Rev/Other Sources Over/(Under) Exp/Other Uses | 0 | 0 | 0 | 0.00% |
| 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

301 - Capital Projects Fund 2015

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

| | Annual Budget | Current Period Actual | Budget To Actual Variance | Budget Percent Remaining |
|--|-----------------|--------------------------|------------------------------|-----------------------------|
| Revenues | | | | |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 49 | 49 | 0.00% |
| Other Miscellaneous Revenues | | | | |
| Developer Contributions | 0 | 557,193 | 557,193 | 0.00% |
| Total Revenues | <u>0</u> | <u>557,242</u> | <u>557,242</u> | <u>0.00%</u> |
| Expenditures | | | | |
| Financial & Administrative | | | | |
| District Management | 0 | 5,000 | (5,000) | 0.00% |
| Trustees Fees | 0 | 5,200 | (5,200) | 0.00% |
| Financial Consulting Services | 0 | 30,000 | (30,000) | 0.00% |
| Printing & Binding | 0 | 1,500 | (1,500) | 0.00% |
| Underwriter Discount | 0 | 91,400 | (91,400) | 0.00% |
| Legal Counsel | | | | |
| District Counsel | 0 | 40,471 | (40,471) | 0.00% |
| Trustee Counsel | 0 | 5,000 | (5,000) | 0.00% |
| Bond Counsel | 0 | 50,000 | (50,000) | 0.00% |
| Underwriter Counsel | 0 | 35,000 | (35,000) | 0.00% |
| Other Physical Environment | | | | |
| Improvements Other Than Buildings | 0 | 176,754 | (176,754) | 0.00% |
| Total Expenditures | <u>0</u> | <u>440,325</u> | <u>(440,325)</u> | <u>0.00%</u> |
| Excess of Revenues Over (Under) Expenditures | <u>0</u> | <u>116,917</u> | <u>116,917</u> | <u>0.00%</u> |
| Other Financing Sources (Uses) | | | | |
| Interfund Transfer | 0 | (3,208,676) | (3,208,676) | 0.00% |
| Bond Proceeds | 0 | 3,924,960 | 3,924,960 | 0.00% |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>716,284</u> | <u>716,284</u> | <u>0.00%</u> |
| Excess of Rev/Other Sources Over/(Under) Exp/Other Uses | <u>0</u> | <u>833,201</u> | <u>833,201</u> | <u>0.00%</u> |
| Fund Balance, End of Period | <u><u>0</u></u> | <u><u>833,201</u></u> | <u><u>833,201</u></u> | <u><u>0.00%</u></u> |

Estancia at Wiregrass CDD
Investment Summary
September 30, 2015

| <u>Account</u> | <u>Investment</u> | <u>Balance as of</u> <u>September 30, 2015</u> |
|---|---|---|
| US Bank Series 2013 Interest | First American Treasury Oblig CI Z | \$ 531,800 |
| US Bank Series 2013 Reserve | First American Treasury Oblig CI Z | 799,914 |
| US Bank Series 2013 Prepayment | First American Treasury Oblig CI Z | 86 |
| US Bank Series 2015 Cap I | US Bank Money Market | 355,460 |
| US Bank Series 2015 Reserve | US Bank Money Market | 309,612 |
| | Total Debt Service Fund Investments | \$ <u>1,996,872</u> |
| US Bank Series 2013 Construction Escrow | US Bank Money Market | \$ 198 |
| US Bank Series 2015 Construction | US Bank Money Market | 832,227 |
| US Bank Series 2015 COI | US Bank Money Market | 2,680 |
| | Total Capital Project Fund Investments | \$ <u>835,105</u> |

Estancia at Wiregrass Community Development District

Summary A/P Ledger

001 - General Fund

From 9/1/2015 Through 9/30/2015

| <u>Vendor Name</u> | <u>Invoice Date</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Current Balance</u> |
|---|---------------------|-----------------------|--|------------------------|
| Hopping Green & Sams | 9/28/2015 | 84178 | General Counsel 08/15 | 500.00 |
| Luke Brothers, Inc. | 9/30/2015 | 15368 | Irrigation Repairs - Line Broken By Florida Gas 09/15 | 729.00 |
| Vivicon Inc. | 9/28/2015 | 15456 | Turf Fertilizer 09/15 | 585.00 |
| Withlacoochee River Electric Cooperative, Inc. | 9/25/2015 | With Summ 09/15 | Summary Bill 09/15 | 1,652.99 |
| | | | | <hr/> |
| Total 001 - General Fund | | | | 3,466.99 |

Estancia at Wiregrass Community Development District

Summary A/P Ledger

300 - Capital Projects Fund 2013

From 9/1/2015 Through 9/30/2015

| <u>Vendor Name</u> | <u>Invoice Date</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Current Balance</u> |
|----------------------------------|---------------------|-----------------------|---|------------------------|
| Stantec Consulting Services Inc. | 10/8/2015 | CUS 12 Stantec | CUS 12, CR13-14 Series 2015 | 198.13 |
| | | | Total 300 - Capital Projects Fund 2013 | 198.13 |

Estancia at Wiregrass Community Development District

Summary A/P Ledger

301 - Capital Projects Fund 2015

From 9/1/2015 Through 9/30/2015

| <u>Vendor Name</u> | <u>Invoice Date</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Current Balance</u> |
|----------------------------------|---------------------|-----------------------|---|------------------------|
| Stantec Consulting Services Inc. | 10/8/2015 | CR13 Stantec | CUS 12, CR13-14 Series 2015 | 1,064.33 |
| WRA Consultants | 10/8/2015 | CR14 WRA | CUS 12, CR13-14 Series 2015 | <u>641.05</u> |
| | | | Total 301 - Capital Projects Fund 2015 | <u>1,705.38</u> |
| Report Balance | | | | <u><u>5,370.50</u></u> |

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

Construction Account Activity Through September 30, 2015

| | | | |
|-----------------|-----------------------------|-----------|------------------------------------|
| Inflows: | Debt Proceeds | \$ | 12,173,518.89 |
| | Underwriter Discount | | <u>308,600.00</u> |
| | Total Bond Proceeds: | | 12,482,118.89 |
| | Developer Advances | | 3,208,676.00 |
| | Interest Earnings | | <u>27.07</u> |
| | Total Inflows: | \$ | <u><u>15,690,821.96</u></u> |

Outflows: Requisitions

| Requisition Date | Requisition Number | Contractor | Amount | Status With Trustee as of 09/30/15 |
|------------------|--------------------|--------------------------------------|------------------------|------------------------------------|
| 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 | <u>(5,200.00)</u> | Cleared |
| | | Total COI: | \$ (470,256.19) | |
| 10/31/13 | 2 | Standard Pacific of Florida GP, INC. | (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 September 30, 2015

| | | | | |
|----------|----|--------------------------------------|----------------|---------|
| 01/31/14 | 10 | Standard Pacific of Florida GP, INC. | (10,905.00) | Cleared |
| 01/31/14 | 11 | RIPA & Associates, Inc. | (583,677.25) | Cleared |
| 01/31/14 | 12 | Standard Pacific of Florida GP, INC. | (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 September 30, 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 September 30, 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 September 30, 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 |
| 06/01/15 | | Developer Refund of CRS Gate Expenses | 59,324.00 | Cleared |
| 08/31/15 | CUS 5 | Stantec Consulting Services, Inc. | (1,136.20) | Cleared |
| 08/31/15 | CUS 6 | US Bank | (575.00) | Cleared |
| 08/31/15 | CUS 7 | WRA Consultants | (1,247.05) | Cleared |
| 08/31/15 | CUS 8 | WRA Consultants | (336.19) | Cleared |
| 09/30/15 | CUS 12 | Stantec Consulting Services, Inc. | (198.13) | AP |

Total Requisitions: \$ (15,220,565.77)

Total COI and Requisitions: \$ (15,690,821.96)

Total Outflows: (15,690,821.96)

Funds Available in Construction Escrow Account at September 30, 2015 \$ -

**ESTANCIA AT WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Bonds - Series 2015**

Construction Account Activity Through September 30, 2015

| | | | |
|-----------------|--------------------------------|-----------|---------------------------------------|
| Inflows: | Debt Proceeds | \$ | 3,833,560.03 |
| | Underwriter Discount | | 91,400.00 |
| | | | 3,924,960.03 |
| | Developer Contributions | | 557,193.00 |
| | Interest Earnings | | 48.85 |
| | | | Total Inflows: \$ 4,482,201.88 |

Outflows: Requisitions

| Requisition Date | Requisition Number | Contractor | Amount | Status With Trustee as of 09/30/15 |
|------------------|--------------------|--|-----------------------|------------------------------------|
| 06/30/15 | COI | Underwriter's Discount | (91,400.00) | Cleared |
| 06/30/15 | COI | Nabors Giblin and Nickerson PA | (50,000.00) | Cleared |
| 06/30/15 | COI | Gray Robinson | (35,000.00) | Cleared |
| 06/30/15 | COI | Hopping Green & Sams | (40,470.50) | Cleared |
| 06/30/15 | COI | Rizzetta & Company, Inc. | (35,000.00) | Cleared |
| 06/30/15 | COI | Image Master | (1,500.00) | Cleared |
| 06/30/15 | COI | Holland and Knight LLP | (5,000.00) | Cleared |
| 06/30/15 | COI | US Bank | (5,200.00) | Cleared |
| | | Total COI: \$ | (263,570.50) | |
| 06/30/15 | 1 | Hubbell Lighting, Inc. | (30,000.00) | Cleared |
| 06/30/15 | 2 | Standard Pacific of Florida GP, INC. - Refund Developer Advances Series 2013 * | (3,208,676.00) | Cleared |
| 07/31/15 | 3 | WRA Consultants | (2,406.54) | Cleared |
| 07/31/15 | 4 | WRA Consultants | (9,985.58) | Cleared |
| 08/31/15 | 9 | WRA Consultants | (5,684.21) | Cleared |
| 09/30/15 | 10 | Hubbell Lighting, Inc. | (125,344.00) | Cleared |
| 09/30/15 | 11 | WRA Consultants | (1,628.33) | Cleared |
| 09/30/15 | 13 | Stantec Consulting Services, Inc. | (1,064.33) | AP |
| 09/30/15 | 14 | WRA Consultants | (641.05) | AP |
| | | Total Requisitions: \$ | (3,385,430.04) | |

**ESTANCIA AT WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Bonds - Series 2015**

Construction Account Activity Through September 30, 2015

Total COI and Requisitions: \$ (3,649,000.54)

Total Outflows: (3,649,000.54)

Funds Available in Construction/COI Accounts at September 30, 2015 \$ 833,201.34

Outstanding Contracts:

WRA 7,875.00

Contract Sub Total: 7,875.00

Uncommitted Funds Available \$ 825,326.34

* Requisition CR2 totals \$3,208,676.00. Actual amounts paid to Standard Pacific of Florida GP, INC. totaled \$2,651,483.00; an additional \$557,193.00 was contributed by the developer.

Estancia at Wiregrass Community Development District
Notes to Unaudited Financial Statements
September 30, 2015

Balance Sheet

1. Trust statement activity has been recorded through 09/30/15.
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 September 30, 2015 the reserve has not been funded.