

# Corkscrew Farms Community Development District

Financial Statements  
(Unaudited)

Period Ending  
May 31 2019



Meritus Districts  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, FL 33607-1775  
Phone (813) 873-7300 ~ Fax (813) 873-7070



# Corkscrew Farms CDD

## Balance Sheet

As of 5/31/2019  
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Debt Service Fund - Series 2017	Capital Project Fund - Series 2016	Capital Project Fund - Series 2017	General Fixed Assets	General Long-Term Debt	Total
Bonds Payable - Series 2016	0	0	0	0	0	0	14,360,000	14,360,000
Bond Payable - Series 2017	0	0	0	0	0	0	24,125,000	24,125,000
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,485,000</u>	<u>38,485,000</u>
Fund Equity & Other Credits								
Fund Balance-All Other Reserves	0	2,144,064	3,459,716	42	6,833,376	0	0	12,437,199
Fund Balance-Unreserved	(2,368)	0	0	0	0	0	0	(2,368)
Investment in General Fixed Assets	0	0	0	0	0	39,667,428	0	39,667,428
Other	7,549	(594,558)	(1,020,314)	(42)	(4,626,856)	0	0	(6,234,221)
Total Fund Equity & Other Credits	<u>5,181</u>	<u>1,549,506</u>	<u>2,439,402</u>	<u>0</u>	<u>2,206,520</u>	<u>39,667,428</u>	<u>0</u>	<u>45,868,037</u>
Total Liabilities & Fund Equity	<u><u>5,181</u></u>	<u><u>1,549,506</u></u>	<u><u>2,439,402</u></u>	<u><u>0</u></u>	<u><u>2,206,520</u></u>	<u><u>39,667,428</u></u>	<u><u>38,485,000</u></u>	<u><u>84,353,037</u></u>

# Corkscrew Farms CDD

## Statement of Revenues & Expenditures

001 - General Fund  
From 10/1/2018 Through 5/31/2019  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
Discounts & Collection Fees	(104,375)	0	104,375	(100)%
Operations & Maintenance-Tax Roll	94,371	64,170	(30,200)	(32)%
Operation & Maintenance-Off Roll	103,215	0	(103,215)	(100)%
Contributions & Donations From Private Sources				
Developer Contribution	0	7,729	7,729	0 %
<b>Total Revenues</b>	<b>93,210</b>	<b>71,899</b>	<b>(21,311)</b>	<b>(23)%</b>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	34,000	22,500	11,500	34 %
District Engineer	10,000	8,318	1,683	17 %
Disclosure Report	4,200	0	4,200	100 %
Trustee Fees	8,800	9,017	(217)	(2)%
Auditing Services	5,500	5,846	(346)	(6)%
Postage, Phone, Faxes, Copies	150	100	50	34 %
Public Officials Insurance	2,500	2,300	200	8 %
Legal Advertising	0	1,733	(1,733)	0 %
Bank Fees	300	0	300	100 %
Dues, Licenses, & Fees	260	1,063	(803)	(309)%
Web Administration	0	1,500	(1,500)	0 %
Legal Counsel				
District Counsel	10,000	5,671	4,329	43 %
Other Physical Environment				
Property & Casualty Insurance	15,000	6,302	8,698	58 %
Reserves				
Undesignated Reserves	2,500	0	2,500	100 %
<b>Total Expenditures</b>	<b>93,210</b>	<b>64,350</b>	<b>28,860</b>	<b>31 %</b>
Excess of Revenues Over (Under) Expenditures	0	7,549	7,549	0 %
Fund Balance, Beginning of Period	0	(2,368)	(2,368)	0 %
Fund Balance, End of Period	0	5,181	7,550	0 %

# Corkscrew Farms CDD

## Statement of Revenues & Expenditures

200 - Debt Service Fund - Series 2016

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Debt Service Assessments-Tax Roll	1,117,025	761,175	(355,850)	(32)%
Debt Service Prepayments	0	1,679,954	1,679,954	0 %
Debt Service Assessments-Off Roll	0	46,236	46,236	0 %
Debt Service Assessments-Developer	0	538,614	538,614	0 %
Special Assessments - Service Charges				
Debt Service Prepayments	0	(59,047)	(59,047)	0 %
Interest Earnings				
Interest Earnings	0	19,857	19,857	0 %
<b>Total Revenues</b>	<u>1,117,025</u>	<u>2,986,790</u>	<u>1,869,765</u>	<u>167 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest	797,025	766,391	30,634	4 %
Principal	320,000	2,815,000	(2,495,000)	(780)%
<b>Total Expenditures</b>	<u>1,117,025</u>	<u>3,581,391</u>	<u>(2,464,366)</u>	<u>(221)%</u>
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	43	43	0 %
<b>Total Other Financing Sources</b>	<u>0</u>	<u>43</u>	<u>43</u>	<u>0 %</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>(594,558)</u>	<u>(594,558)</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	<u>0</u>	<u>2,144,064</u>	<u>2,144,064</u>	<u>0 %</u>
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>1,549,506</u></u>	<u><u>1,549,506</u></u>	<u><u>0 %</u></u>

# Corkscrew Farms CDD

## Statement of Revenues & Expenditures

201 - Debt Service Fund - Series 2017

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assessments-Tax Roll	1,384,013	342,376	(1,041,637)	(75)%
Debt Service Prepayments	0	3,847,031	3,847,031	0 %
Interest Earnings				
Interest Earnings	0	49,037	49,037	0 %
Total Revenues	<u>1,384,013</u>	<u>4,238,444</u>	<u>2,854,431</u>	<u>206 %</u>
Expenditures				
Financial & Administrative				
Trustee Fees	0	5,000	(5,000)	0 %
Debt Service Payments				
Interest	1,384,012	1,383,758	254	0 %
Principal	0	3,870,000	(3,870,000)	0 %
Total Expenditures	<u>1,384,012</u>	<u>5,258,758</u>	<u>(3,874,746)</u>	<u>(280)%</u>
Excess of Revenues Over (Under) Expenditures	<u>1</u>	<u>(1,020,314)</u>	<u>(1,020,315)</u>	<u>(102,031,529)%</u>
Fund Balance, Beginning of Period	0	3,459,716	3,459,716	0 %
Fund Balance, End of Period	<u>1</u>	<u>2,439,402</u>	<u>2,439,401</u>	<u>243,940,109 %</u>

# Corkscrew Farms CDD

## Statement of Revenues & Expenditures

300 - Capital Project Fund - Series 2016

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0 %
Total Revenues	0	1	1	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(43)	(43)	0 %
Total Other Financing Sources	0	(43)	(43)	0 %
Excess of Revenues Over (Under) Expenditures	0	(42)	(42)	0 %
Fund Balance, Beginning of Period	0	42	42	0 %
Fund Balance, End of Period	0	0	0	0 %

## Corkscrew Farms CDD

### Statement of Revenues & Expenditures

301 - Capital Project Fund - Series 2017

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	42,758	42,758	0 %
Total Revenues	0	42,758	42,758	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	4,669,614	(4,669,614)	0 %
Total Expenditures	0	4,669,614	(4,669,614)	0 %
Excess of Revenues Over (Under) Expenditures	0	(4,626,856)	(4,626,856)	0 %
Fund Balance, Beginning of Period	0	6,833,376	6,833,376	0 %
Fund Balance, End of Period	0	2,206,520	2,206,520	0 %



Corkscrew Farms CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 05/05/2019  
Reconciliation Date: 5/5/2019  
Status: Locked

Bank Balance	17,820.51
Less Outstanding Checks/Vouchers	2,961.10
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	14,859.41
Balance Per Books	<u>14,859.41</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Corkscrew Farms CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 05/05/2019  
Reconciliation Date: 5/5/2019  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1136	4/15/2019	Series 2017 FY19 Tax Dist ID 8	333.86	Corkscrew Farms CDD
1137	4/15/2019	Series 2016 FY19 Tax Dist ID 8	742.24	Corkscrew Farms CDD
1138	5/1/2019	System Generated Check/Voucher	1,885.00	Coleman, Yovanovich & Koester, P.
Outstanding Checks/Vouchers			<u>2,961.10</u>	

Corkscrew Farms CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 05/05/2019  
Reconciliation Date: 5/5/2019  
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1139	5/1/2019	System Generated Check/Voucher	2,813.55	Meritus Districts
Cleared Checks/Vouchers			2,813.55	



CORKSCREW FARMS COMMUNITY DEVELOPMENT  
2005 PAN AM CIR SUITE 120  
TAMPA FL 33607-2380

Last statement: April 30, 2019  
This statement: May 05, 2019  
Total days in statement period: 5

Page: 1 of 2  
XXXXXX9400  
( 1)

Direct inquiries to:  
Local Branch, 239 437-0025

Florida Community Bank, N.A.  
7900 Summerlin Lakes Dr  
Fort Myers, FL 33907

**Public Funds Checking**

Account number	XXXXXX9400	Beginning balance	\$20,634.06
Enclosures	1	Total additions	.00
		Total subtractions	2,813.55
		Ending balance	\$17,820.51

**CHECKS**

<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Number</u>	<u>Date</u>	<u>Amount</u>
1139	05-03	2,813.55			

**DAILY BALANCES**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
04-30	20,634.06	05-03	17,820.51		

*Thank you for banking with Florida Community Bank, N.A.*



PLEASE SEE REVERSE SIDE FOR IMPORTANT INFORMATION.  
FLORIDA COMMUNITY BANK  
1255 TAMIAAMI TRAIL, PORT CHARLOTTE, FL 33953 • TELEPHONE: 1 (866) 764-0006



1139  
03/06/2019

CORKSCREW FARMS  
COMMUNITY DEVELOPMENT  
2006 PAN AM CIR SUITE 300  
TAMPA, FL 33607-2280

FLORIDA COMMUNITY BANK

DATE

AMOUNT

Two Thousand Eight Hundred Thirteen and 56/100 Dollars

\$

5/1/2019 \$2,813.55

VOID AFTER 180 DAYS  
This is a VOID RECEIPT

Merbus Districts  
2006 Pan Am Circle, Suite 300  
Tampa, FL 33607  
USA

⑆001139⑆ ⑆066611766⑆ 4520219400⑆

05/03/2019 1139 \$2,813.55

PAY TO THE ORDER OF  
MARIANNE BANK  
500 DEERFIELD BLVD  
DISTRICT MANAGEMENT SVCS LLC  
10185  
P.O. Box 44  
MARIANNE BANK  
2011 W. G. WASHINGTON  
3300828209

Corkscrew Farms CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 05/31/2019  
Reconciliation Date: 5/31/2019  
Status: Locked

Bank Balance	6,977.86
Less Outstanding Checks/Vouchers	1,108.38
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	5,869.48
Balance Per Books	<u>5,869.48</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Corkscrew Farms CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 05/31/2019  
Reconciliation Date: 5/31/2019  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1144	5/20/2019	Series 2016 FY19 Tax Dist ID 9	764.51	Corkscrew Farms CDD
1145	5/20/2019	Series 2017 FY19 Tax Dist ID 9	343.87	Corkscrew Farms CDD
Outstanding Checks/Vouchers			1,108.38	

Corkscrew Farms CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account

Reconciliation ID: 05/31/2019

Reconciliation Date: 5/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1136	4/15/2019	Series 2017 FY19 Tax Dist ID 8	333.86	Corkscrew Farms CDD
1137	4/15/2019	Series 2016 FY19 Tax Dist ID 8	742.24	Corkscrew Farms CDD
1138	5/1/2019	System Generated Check/Voucher	1,885.00	Coleman, Yovanovich & Koester, P.
1140	5/9/2019	System Generated Check/Voucher	600.00	Grau and Associates
1141	5/16/2019	System Generated Check/Voucher	2,115.00	Barraco and Associates
1142	5/16/2019	System Generated Check/Voucher	682.50	Coleman, Yovanovich & Koester, P.
1143	5/16/2019	System Generated Check/Voucher	5,656.88	U.S. Bank
Cleared Checks/Vouchers			12,015.48	



Corkscrew Farms CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 05/31/2019  
Reconciliation Date: 5/31/2019  
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR112	5/20/2019	FY 2019 Tax Dist ID 9	<u>1,172.83</u>
Cleared Deposits				<u>1,172.83</u>

Last statement: May 05, 2019  
 This statement: May 31, 2019  
 Total days in statement period: 26  
 031 165

Page: 1 of 3

CORKSCREW FARMS COMMUNITY DEVELOPMENT 2  
 2005 PAN AM CIR SUITE 120  
 TAMPA FL 33607-2380

Direct inquiries to:  
 800-334-9007

### Summary of Account Balance

Account	Number	Ending Balance
Scm Checking		\$6,977.86

<b>Scm Checking</b>	Account Number	7 Enclosures
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Beginning balance	17,820.51	Low balance	6,977.86
Deposits/Credits	1,172.83	Average balance	12,545.14
Withdrawals/Debits	12,015.48	Average collected balance	12,545.00
Ending balance	6,977.86		

### Checks

Number	Date	Amount	Number	Date	Amount
1136	05-21	333.86	1141	05-24	2,115.00
1137	05-21	742.24	1142	05-20	682.50
1138	05-07	1,885.00	1143	05-21	5,656.88
1140 *	05-14	600.00			

\* Skip in check sequence

### Deposits/Other Credits

Date	Transaction Type	Description	Amount
05-15	Preauthorized Credit	Lee County Tax Db 09 190515 DBTAX	1,172.83

### Balance Summary

Date	Amount	Date	Amount	Date	Amount
05-05	17,820.51	05-15	16,508.34	05-24	6,977.86
05-07	15,935.51	05-20	15,825.84		
05-14	15,335.51	05-21	9,092.86		

FOR FLORIDA COMMUNITY BANK DATE 1136 05/21/2019

CORKSCREW FARMS  
COMMUNITY DEVELOPMENT  
2005 PAN AM CIR SUITE 120  
TAMPA, FL 33607-2380

AMOUNT \$ 333.86

Three Hundred Thirty Three and 88/100 Dollars

PAID TO THE ORDER OF  
Corkcrew Farms CDD  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607  
USA

VOID AFTER 180 DAYS  
THIS SIGNATURE IS REQUIRED

⑆001136⑆ ⑆066016766⑆ 1520219400⑆

05/21/2019 1136 \$333.86

FOR FLORIDA COMMUNITY BANK DATE 1137 05/21/2019

CORKSCREW FARMS  
COMMUNITY DEVELOPMENT  
2005 PAN AM CIR SUITE 120  
TAMPA, FL 33607-2380

AMOUNT \$ 742.24

Seven Hundred Forty Two and 24/100 Dollars

PAID TO THE ORDER OF  
Corkcrew Farms CDD  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607  
USA

VOID AFTER 180 DAYS  
THIS SIGNATURE IS REQUIRED

⑆001137⑆ ⑆066016766⑆ 1520219400⑆

05/21/2019 1137 \$742.24

FOR FLORIDA COMMUNITY BANK DATE 1138 05/07/2019

CORKSCREW FARMS  
COMMUNITY DEVELOPMENT  
2005 PAN AM CIR SUITE 120  
TAMPA, FL 33607-2380

AMOUNT \$ 1,885.00

One Thousand Eight Hundred Eighty Five and 00/100 Dollars

PAID TO THE ORDER OF  
Coleman, Yevonovich & Koester, P.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, FL 34103-3556

VOID AFTER 180 DAYS  
THIS SIGNATURE IS REQUIRED

⑆001138⑆ ⑆066016766⑆ 1520219400⑆

05/07/2019 1138 \$1,885.00

05/07/2019 2:54:43 PM 833 900907 SLG10 5246 30012176 0 15

05/07/2019 2:54:30 PM 833 0002967 SLG10 0000 30012176 0 15

FOR FLORIDA COMMUNITY BANK DATE 1140 05/14/2019

CORKSCREW FARMS  
COMMUNITY DEVELOPMENT  
2005 PAN AM CIR SUITE 120  
TAMPA, FL 33607-2380

AMOUNT \$ 600.00

Six Hundred and 00/100 Dollars

PAID TO THE ORDER OF  
Cork and Associates  
951 W. Yermate Road,  
Suite 280  
Boca Raton, FL 33431  
USA

VOID AFTER 180 DAYS  
THIS SIGNATURE IS REQUIRED

⑆001140⑆ ⑆066016766⑆ 1520219400⑆

05/14/2019 1140 \$600.00

FOR FLORIDA COMMUNITY BANK DATE 1141 05/24/2019

CORKSCREW FARMS  
COMMUNITY DEVELOPMENT  
2005 PAN AM CIR SUITE 120  
TAMPA, FL 33607-2380

AMOUNT \$ 2,115.00

Two Thousand One Hundred Fifteen and 00/100 Dollars.

PAID TO THE ORDER OF  
Berraco and Associates  
2271 McGregor Boulevard  
Suite 100  
Fort Myers, FL 33901  
USA

VOID AFTER 180 DAYS  
THIS SIGNATURE IS REQUIRED

⑆001141⑆ ⑆066016766⑆ 1520219400⑆

05/24/2019 1141 \$2,115.00

⑆265270413⑆ ⑆0110523⑆  
BANK IBERIABANK  
40903 41

IBERIABANK <265270413> 40903 41 0523019

FOR THE ORDER OF  
FORT MYERS, FL 33901-3287  
BANK OF AMERICA, N.A.  
DISBURSEMENT ACCOUNT

1143  
1143

CORKCREW FARMS  
COMMUNITY DEVELOPMENT  
2305 PAN AM CIR SUITE 100  
TAMPA, FL 33607-0590

DATE 5/16/2019

AMOUNT \$ 5,656.88

Five Thousand Six Hundred Fifty Six and 88/100 Dollars

BY TO THE ORDER OF  
U.S. Bank  
CM-9590  
PO BOX 70870  
SL Paul, MN 55170-9590

VOID AFTER 90 DAYS  
Signature

⑈001143⑈ ⑆066015765⑆ ⑆520229400⑈

05/21/2019 1143 \$5,656.88

⑈001143⑈ ⑆066015765⑆ ⑆520229400⑈

VOID AFTER 90 DAYS

Signature