

**CORKSCREW FARMS  
COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
REGULAR MEETING  
MAY 20, 2020**

**CORKSCREW FARMS**  
**COMMUNITY DEVELOPMENT DISTRICT AGENDA**  
**WEDNESDAY, MAY 20, 2020 AT 1:00 P.M.**  
**DIAL IN: 866.906.9330     PARTICIPATE ID: 9074748**

<b>District Board of Supervisors</b>	Chairman Vice Chairman Supervisor Supervisor Supervisor	Joseph Cameratta Anthony Cameratta Laura Youmans Cheryl Smith Russell Cameratta
<b>District Manager</b>	Meritus	Brian Lamb
<b>District Attorney</b>	Coleman, Yovanovich & Koester, PA	Greg Urbancic
<b>District Engineer</b>	Barraco & Associates	Carl A. Barraco

*This meeting of the Board will be conducted by means of communications media technology, pursuant to Executive Orders 20-52, 20-69 and 20-112 issued by Governor Desantis on March 9, 2020, March 20, 2020 and April 29, 2020, respectively (collectively, the "Executive Orders"), and pursuant to Section 120.54(5)(b)2., Florida Statutes. Consistent with the Executive Orders and except as otherwise provided for herein, there will not be any Supervisors or staff physically present at a specific meeting location for this meeting. While it is necessary to hold the above referenced meeting of the District's Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so telephonically at the phone number listed above. Additionally, participants are encouraged to submit questions and comments to the District Manager in advance to facilitate the Board's consideration of such questions and comments during the meeting.*

The meeting will begin at **1:00 p.m.** with the second section is called **Vendor/Staff Reports**. This section allows the Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action. The third section is called **Business Items**. The business items section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. If any member of the audience would like to speak on one of the business items, they will need to register with the District Administrator prior to the presentation of that agenda item. The fourth section is called **Consent Agenda**. The Consent Agenda section contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The fifth section is called Management Report. This section allows the District Manager to update the Board of Supervisors on any pending issues that are being researched for Board action.

The final section is called **Supervisor Requests and Audience Comments**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to **three (3) minutes** for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT ADMINISTRATOR OUTSIDE THE CONTEXT OF THIS MEETING.

Agendas can be reviewed by contacting the Manager's office at (813) 873-7300 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically, no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Board of Supervisors  
**Corkscrew Farms Community Development District**

Dear Board Members:

The Regular Meeting of Corkscrew Farms Community Development District will be held on **May 20, 2020 at 1:00 p.m. via conference call at the information listed below.** Following is the agenda for the meeting:

**Call In Number: 1-866-906-9330**

**Access Code: 9074748**

- 1. CALL TO ORDER/ROLL CALL**
- 2. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
- 3. BUSINESS ITEMS**
  - A. Acceptance of Financial Report for Fiscal Year Ended September 30, 2019 ..... Tab 01
  - B. Consideration of Resolution 2020-01; Approving Fiscal Year 2021 Proposed Budget  
& Setting Public Hearing ..... Tab 02
  - C. Consideration of Resolution 2020-02; Adopting Statutory Alternative Investment Policies..... Tab 03
  - D. Annual Disclosure of Qualified Electors..... Tab 04
  - E. Consideration of Resolution 2020-03; Setting Landowners Election & Meeting..... Tab 05
  - F. Acceptance of Conveyance of CFEE Tracts/Parcels to the CDD..... Tab 06
  - G. Acceptance of Agreement for Partial Release of Drainage, Lake Access and  
Irrigation Easement..... Tab 07
  - H. General Matters of the District
- 4. CONSENT AGENDA**
  - A. Consideration of Board of Supervisors Public Hearing Meeting Minutes August 14, 2019..... Tab 08
  - B. Consideration of Continued Public Hearing & Meeting Minutes September 11, 2019..... Tab 09
  - C. Consideration of Operations and Maintenance Expenditures August – September 2019 ..... Tab 10
  - D. Consideration of Operations and Maintenance Expenditures October 2019 – April 2020..... Tab 11
  - E. Review of Financial Statements Month Ending April 30, 2020 ..... Tab 12
- 5. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
- 6. ADJOURNMENT**

We look forward to speaking with you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 873-7300.

Brian Lamb,  
District Manager

**CORKSCREW FARMS  
COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA**

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# **Grau & Associates**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
Corkscrew Farms Community Development District  
Lee County, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Corkscrew Farms Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated April 8, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

*Gray & Associates*

April 8, 2020



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Corkscrew Farms Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$4,505).
- The change in the District's total net position in comparison with the prior fiscal year was \$5,338,715, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$3,760,186, a decrease of (\$8,677,013) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments and Developer revenues. The District does not have any business-type activities. The governmental activities of the District include general government (management) and physical environment.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (CONTINUED)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2019	2018
Assets, excluding capital assets	\$ 3,767,259	\$ 13,801,526
Capital assets, net of depreciation	34,791,072	28,192,734
Total assets	38,558,331	41,994,260
Current liabilities	772,836	2,167,480
Long-term liabilities	37,790,000	45,170,000
Total liabilities	38,562,836	47,337,480
Net Position		
Net investment in capital assets	(2,998,669)	(10,143,848)
Restricted	2,994,162	4,690,568
Unrestricted	2	110,060
Total net position	\$ (4,505)	\$ (5,343,220)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The District's net position increased during the most recent fiscal year. The majority of the increase is the result of the District collecting prepaid assessments from lot closings and prepaying the Bonds.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE PERIOD ENDED SEPTEMBER 30,		
	2019	2018
Revenues:		
Program revenues		
Charges for services	\$ 7,133,486	\$ 4,139,852
Operating grants and contributions	647,861	143,113
Capital grants and contributions	45,887	248,004
Total revenues	7,827,234	4,530,969
Expenses:		
General government	80,533	73,814
Physical environment and infrastructure	397,027	168,575
Conveyance of capital assets	-	6,690,986
Bond issuance costs	-	742,000
Interest	2,010,959	1,937,068
Total expenses	2,488,519	9,612,443
Change in net position	5,338,715	(5,081,474)
Net position - beginning	(5,343,220)	(261,746)
Net position - ending	\$ (4,505)	\$ (5,343,220)

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2019 was \$2,488,519. The costs of the District's activities were funded by program revenues. Program revenues are comprised primarily of assessments, including prepayments, Developer contributions, and interest income, for the current and prior fiscal years. The increase in program revenues is primarily due to increases in assessments, including prepayments. The decrease in expenses is due primarily to the conveyance of completed infrastructure to other entities for ownership and maintenance responsibilities during the prior fiscal year.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$35,344,599 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$553,527 has been taken, which resulted in a net book value of \$34,791,072. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2019, the District had \$37,790,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is being built out.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Corkscrew Farms Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 553
Assessments receivable	6,835
Accounts receivable	246
Due from Developer	4,784
Prepaid items	1,414
Restricted assets:	
Investments	3,753,427
Capital assets:	
Nondepreciable	13,196,388
Depreciable, net	21,594,684
Total assets	<u>38,558,331</u>
 <b>LIABILITIES</b>	
Accounts payable	7,073
Accrued interest payable	765,763
Non-current liabilities:	
Due within one year	265,000
Due in more than one year	37,525,000
Total liabilities	<u>38,562,836</u>
 <b>NET POSITION</b>	
Net investment in capital assets	(2,998,669)
Restricted for debt service	2,994,162
Unrestricted	2
Total net position	<u>\$ (4,505)</u>

See notes to the financial statements

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 80,533	\$ 64,324	\$ 22,513	\$ -	\$ 6,304
Physical environment and infrastructure	397,027	-	-	-	(397,027)
Interest on long-term debt	2,010,959	7,069,162	625,348	45,887	5,729,438
Total governmental activities	2,488,519	7,133,486	647,861	45,887	5,338,715
			Change in net position		5,338,715
			Net position - beginning		(5,343,220)
			Net position - ending		<u>\$ (4,505)</u>

See notes to the financial statements

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 553	\$ -	\$ -	\$ 553
Investments	-	3,753,168	259	3,753,427
Assessments receivable	78	6,757	-	6,835
Accounts receivable	246	-	-	246
Due from Developer	4,784	-	-	4,784
Prepaid items	1,414	-	-	1,414
Total assets	<u>\$ 7,075</u>	<u>\$ 3,759,925</u>	<u>\$ 259</u>	<u>\$ 3,767,259</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 7,073	\$ -	\$ -	\$ 7,073
Total liabilities	<u>7,073</u>	<u>-</u>	<u>-</u>	<u>7,073</u>
Fund balances:				
Restricted for:				
Debt service	-	3,759,925	-	3,759,925
Capital projects	-	-	259	259
Unassigned	2	-	-	2
Total fund balances	<u>2</u>	<u>3,759,925</u>	<u>259</u>	<u>3,760,186</u>
Total liabilities and fund balances	<u>\$ 7,075</u>	<u>\$ 3,759,925</u>	<u>\$ 259</u>	<u>\$ 3,767,259</u>

See notes to the financial statements

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION  
SEPTEMBER 30, 2019**

Total fund balances - governmental funds \$ 3,760,186

Amounts reported for governmental activities in the statement of net position  
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	35,344,599	
Accumulated depreciation	<u>(553,527)</u>	34,791,072

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(765,763)	
Bonds payable	<u>(37,790,000)</u>	<u>(38,555,763)</u>

Net position of governmental activities		<u>\$ (4,505)</u>
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See notes to the financial statements



**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 64,324	\$ 7,069,162	\$ -	\$ 7,133,486
Developer contributions	22,513	538,614	-	561,127
Interest income	-	86,734	45,887	132,621
Miscellaneous revenue	-	-	110,060	110,060
Total revenues	86,837	7,694,510	155,947	7,937,294
<b>EXPENDITURES</b>				
Current:				
General government	80,533	-	-	80,533
Physical environment	6,302	-	-	6,302
Debt Service:				
Principal	-	7,380,000	-	7,380,000
Interest	-	2,158,409	-	2,158,409
Capital outlay	-	-	6,989,063	6,989,063
Total expenditures	86,835	9,538,409	6,989,063	16,614,307
Excess (deficiency) of revenues over (under) expenditures	2	(1,843,899)	(6,833,116)	(8,677,013)
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in (out)	-	43	(43)	-
Total other financing sources (uses)	-	43	(43)	-
Net change in fund balances	2	(1,843,856)	(6,833,159)	(8,677,013)
Fund balances - beginning	-	5,603,781	6,833,418	12,437,199
Fund balances - ending	\$ 2	\$ 3,759,925	\$ 259	\$ 3,760,186

See notes to the financial statements

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds \$ (8,677,013)

Amounts reported for governmental activities in the statement of activities  
are different because:

Governmental funds report capital outlays as expenditures, however,  
in the statement of activities, the cost of those assets is eliminated  
and capitalized in the statement of net position. 6,989,063

Repayment of long-term liabilities are reported as expenditures in the  
governmental fund financial statements, but such repayments reduce  
liabilities in the statement of net position and are eliminated in the  
statement of activities. 7,380,000

Depreciation on capital assets is not recognized in the governmental  
fund financial statements, but is reported as an expense in the  
statement of activities. (390,725)

Certain revenues were unavailable for the fund financial statements in  
the prior fiscal year. In the current fiscal year, these revenues were  
recorded in the governmental fund financial statements. (110,060)

The change in accrued interest on long-term liabilities between the  
current and prior fiscal year recorded in the statement of activities but  
not in the governmental fund financial statements. 147,450

Change in net position of governmental activities \$ 5,338,715

See notes to the financial statements

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Corkscrew Farms Community Development District ("District") was established on December 15, 2015, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Lee County Ordinance 15-16. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2019, all of the Board members are affiliated with PLC Land Development, LLC ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

## **Assets, Liabilities and Net Position or Equity**

### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has adopted a written investment policy, which materially complies with the requirements of Section 218.415 Florida Statutes. All investments comply with the requirements of the written investment policy. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, any unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Improvements other than buildings	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Long-Term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### **Fund Equity/Net Position**

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

**Committed fund balance** – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

**Assigned fund balance** – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2019:

	Amortized cost	Credit Risk	Maturities
Business Money Market Account at Florida Community Bank	\$ 2,580,972	N/A	N/A
First American Gov't Obligations Fund Class Y	356,434	S&P AAAm	Weighted average of the fund portfolio: 24 days
First American Gov't Obligations Fund Class V	816,021	S&P AAAm	Weighted average of the fund portfolio: 24 days
Total Investments	<u>\$ 3,753,427</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 16,633,801	\$ 6,989,063	\$ (10,426,476)	\$ 13,196,388
Total capital assets, not being depreciated	16,633,801	6,989,063	(10,426,476)	13,196,388
Capital assets, being depreciated				
Improvements other than buildings - Phase 1	11,721,735	-	-	11,721,735
Improvements other than buildings - Phase 2	-	10,426,476	-	10,426,476
Total capital assets, being depreciated	11,721,735	10,426,476	-	22,148,211
Less accumulated depreciation for:				
Improvements other than buildings - Phase 1	162,802	390,725	-	553,527
Total accumulated depreciation	162,802	390,725	-	553,527
Total capital assets, being depreciated, net	11,558,933	10,035,751	-	21,594,684
Governmental activities capital assets, net	\$ 28,192,734	\$ 17,024,814	\$ (10,426,476)	\$ 34,791,072

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$51,770,000. The infrastructure will include drainage and a surface water management system, onsite roadways, onsite utilities, off-site utilities and roadway improvements, professional fees, and environmental and wildlife restoration and mitigation. A portion of the project costs is expected to be financed with the proceeds from the issuance of the Series 2016 Bonds and Series 2017 Bonds with the remainder to be funded by the Developer or additional bond issuances. Upon completion, the off-site roadway improvements, potable water distribution system, and wastewater collection system are to be conveyed to other entities for ownership and maintenance. The majority of the infrastructure were acquired from the Developer.

The District anticipates that the remaining infrastructure improvements for the District will be completed during the subsequent fiscal year and will be conveyed to the County for ownership and maintenance responsibility.



## NOTE 6 – LONG TERM LIABILITIES

### Series 2016 Bonds

In August 2016, the District issued \$20,000,000 of Series 2016 Special Assessment Bonds consisting of various term Bonds due November 1, 2021 through November 1, 2046. Interest rates range from 3.50% to 5.00%. The Bonds were issued to provide funds for the costs of acquiring a portion of the Project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2016. Principal on the Bonds is to be paid serially commencing November 1, 2017 through November 1, 2046.

### Series 2017 Bonds

On December 13, 2017, the District issued \$28,000,000 of Special Assessment Bonds, Series 2017. The Series 2017 Bonds consist of multiple term Bonds with maturity dates ranging from November 1, 2023 - November 1, 2050 and interest rates ranging from 3.75% - 5.125%. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially, commencing November 1, 2020 through November 1, 2050. The Bonds were issued to fund the costs of acquiring and/or construction all or a portion of the Assessment Area Two Project.

The Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$2,995,000 and \$4,080,000 of the Series 2016 Bonds and Series 2017 Bonds, respectively. In addition, see Note – 13 Subsequent Events for extraordinary redemption amounts subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2016	\$ 17,175,000	\$ -	\$ 3,300,000	\$ 13,875,000	\$ 265,000
Series 2017	27,995,000	-	4,080,000	23,915,000	-
Total	<u>\$ 45,170,000</u>	<u>\$ -</u>	<u>\$ 7,380,000</u>	<u>\$ 37,790,000</u>	<u>\$ 265,000</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 265,000	\$ 1,833,194	\$ 2,098,194
2021	635,000	1,816,994	2,451,994
2022	650,000	1,793,594	2,443,594
2023	675,000	1,768,376	2,443,376
2024	700,000	1,741,119	2,441,119
2025-2029	3,985,000	8,212,813	12,197,813
2030-2034	5,010,000	7,163,269	12,173,269
2035-2039	6,380,000	5,773,500	12,153,500
2040-2044	8,120,000	3,968,513	12,088,513
2045-2049	8,505,000	1,727,613	10,232,613
2050-2051	2,865,000	148,497	3,013,497
	<u>\$ 37,790,000</u>	<u>\$ 35,947,482</u>	<u>\$ 73,737,482</u>

## **NOTE 7 – RELATED PARTY TRANSACTIONS**

### **Contributions and Assessments**

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$22,513, which includes a receivable of \$4,784 as of September 30, 2019. In addition, the Developer provided contributions to the debt service fund of \$538,614 in the current fiscal year.

The Developer owns the majority of the land within the District; therefore, the assessments levied in the general and debt service funds during the current fiscal year are assessments levied on the land owned by the Developer.

### **Connection Fees**

During the 2017 fiscal year, the District entered into an agreement with the Developer regarding assignment of the water and wastewater connection fees. A portion of the connection fees are being financed by the Series 2016 Bonds and Series 2017 Bonds. The Developer entered into a separate agreement with the builders within the District whereby at the closing of each lot located within the District, the Developer shall be reimbursed by the builders for any water and sewer connection fees previously paid by the Developer to Lee County applicable to the lot. The Developer has assigned its rights relating to the collection and reimbursement of the connection fees from the builders to the District as security for the District's payment to the Developer of the phase 1 portion of the connection fees. The funds received in connection with this agreement shall be deposited into the Series 2016 prepayment account to proportionately repay individual lost assessments on the Series 2016 Bonds. The District paid \$2,375,781 during fiscal year 2017, \$2,495,559 during fiscal year 2018, and \$1,116,790 in the current fiscal year for connection fees. The District has received \$3,238,500 through September 30, 2019 from builders related to the agreement. The amounts are included in prepaid assessment revenues.

## **NOTE 8 – CONCENTRATION**

The District's activity is dependent upon the continued involvement of the Developer, the loss of which would have a material adverse effect on the District's operations.

## **NOTE 9 – COST SHARE AGREEMENT**

The District entered into a cost-sharing agreement with the Developer and Lee County Board of County Commissioners ("Lee County") in connection with the upsizing of certain components in the master pump station. This is being done in order to minimize future improvements for the benefit of other properties in the area to the master pump station. Accordingly, Lee County has agreed to pay the difference between the costs of the master pump station being build and those designed to accommodate the District. The District and Developer will proceed with the construction of the master pump station and Lee County will reimburse the Developer and the District for those costs with reimbursement not to exceed \$1,130,068 for construction of the upsizing and related appurtenances, and reimbursement of not to exceed amount of \$30,322 for the design of the upsizing. In addition, Lee County also approved \$391,360 in offsite water main upsizing, for a total project cost of \$1,551,750. In connection with the agreement, reimbursement totaling \$391,359 was received during fiscal year 2017 for the offsite water main upsizing. The master pump station upsizing project was completed by the Developer. In prior fiscal years, the District reimbursed the Developer for a total of \$615,060 in infrastructure costs related to the pump station project, of which the cost of the portion for the District use was estimated at approximately \$505,000. During the prior fiscal year, Lee County reimbursed the Developer \$1,160,390 for the upsizing of the pump station. Of this \$110,060 was received via a credit against a construction requisition from the Developer during the current fiscal year.

## **NOTE 10 – MANAGEMENT COMPANY**

The District has contracted with a management company to perform financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

#### **NOTE 11 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

#### **NOTE 12 – MAINTENANCE AGREEMENT**

During the current fiscal year, the District entered into an agreement for management and maintenance with The Place Master Association (Association). Under the agreement the Association will maintain various improvements within the District. The Association will be solely responsible for collection of all fees and assessments necessary to perform its management and maintenance responsibilities.

#### **NOTE 13 – SUBSEQUENT EVENTS**

##### **Bond Payments**

Subsequent to fiscal year end, the District prepaid a total of \$280,000 and \$15,000 of the Series 2016 Bonds and Series 2017 Bonds, respectively. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original and Final	Actual Amounts	
<b>REVENUES</b>			
Assessments	\$ 93,210	\$ 64,324	\$ (28,886)
Developer contributions	-	22,513	22,513
Total revenues	<u>93,210</u>	<u>86,837</u>	<u>(6,373)</u>
<b>EXPENDITURES</b>			
Current:			
General government	75,710	80,533	(4,823)
Physical environment	17,500	6,302	11,198
Total expenditures	<u>93,210</u>	<u>86,835</u>	<u>6,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	2	<u>\$ 2</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 2</u>	

See notes to required supplementary information

**CORKSCREW FARMSCOMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.



# Grau & Associates

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors  
Corkscrew Farms Community Development District  
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Corkscrew Farms Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 8, 2020.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Shaw & Associates*

April 8, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Corkscrew Farms Community Development District  
Lee County, Florida

We have examined Corkscrew Farms Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019, except that certain required language was not included in the policy and the individual assigned to make investment decisions did not have the required hours of continuing education for the year. The District should adopt the alternative guidelines for investments according to Florida Statute 218.415 or ensure the required language is included in the policy and the investment officer obtains the required hours.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Corkscrew Farms Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

April 8, 2020





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
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## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors  
Corkscrew Farms Community Development District  
Lee County, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Corkscrew Farms Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated April 8, 2020.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated April 8, 2020, should be considered in conjunction with this management letter.

### Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Corkscrew Farms Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Corkscrew Farms Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

April 8, 2020

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

### **III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

## RESOLUTION 2020-01

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2020/2021; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Corkscrew Farms Community Development District (“**District**”) prior to June 15, 2020 a proposed operation and maintenance budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Proposed Budget**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT:**

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 19, 2020  
HOUR: 1:00 p.m.  
LOCATION\*: The Offices of Cameratta Companies  
21101 Design Parc Ln. #103  
Estero, FL 33928

*\*Please note that pursuant to Governor DeSantis’ Executive Order 20-69 (as it may be extended or amended) relating to the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, such public hearing and meeting may be held telephonically or virtually. Please check on the District’s website for the latest information: <https://corkscrewfarmscddcom.org/> .*

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to LeeCounty at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED ON MAY 20, 2020.**

Attest:

**Corkscrew Farms Community  
Development District**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair of the Board of Supervisors

**Exhibit A: Proposed Budget for Fiscal Year 2020/2021**

2021



# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

**FISCAL YEAR 2021**  
PROPOSED ANNUAL OPERATING BUDGET

MAY 20, 2020

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

### FISCAL YEAR 2021 PROPOSED ANNUAL OPERATING BUDGET

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MAY 20, 2020

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

### BUDGET INTRODUCTION

#### **Background Information**

The Corkscrew Farms Community Development District is a local special purpose government authorized by Chapter 190, Florida Statutes, as amended. The Community Development District (CDD) is an alternative method for planning, financing, acquiring, operating and maintaining community-wide infrastructure in master planned communities. The CDD also is a mechanism that provides a “solution” to the State’s needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers. CDDs represent a major advancement in Florida’s effort to manage its growth effectively and efficiently. This allows the community to set a higher standard for construction along with providing a long-term solution to the operation and maintenance of community facilities.

The following report represents the District budget for Fiscal Year 2021, which begins on October 1, 2020. The District budget is organized by fund to segregate financial resources and ensure that the segregated resources are used for their intended purpose, and the District has established the following funds.

<b><u>Fund Number</u></b>	<b><u>Fund Name</u></b>	<b><u>Services Provided</u></b>
001	General Fund	Operations and Maintenance of Community Facilities Financed by Non-Ad Valorem Assessments
200	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2016 Capital Improvement Revenue Bonds
201	Debt Service Fund	Collection of Special Assessments for Debt Service on the Series 2017 Capital Improvement Revenue Bonds

#### **Facilities of the District**

The District’s facilities will include drainage & surface water management system, on-site roadways, off-site utilities and roadway improvements, on-site utilities, professional fees and environmental & wildlife restoration and mitigation and other related public improvements.

#### **Maintenance of the Facilities**

In order to maintain the facilities, the District conducts hearings to adopt an operating budget each year. This budget includes a detailed description of the maintenance program along with an estimate of the cost of the program. The funding of the maintenance budget is levied as a non-ad valorem assessment on your property by the District Board of Supervisors.

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Current Period Actuals 10/1/19 - 2/29/20	Projected Revenues & Expenditures 3/1/20 to 9/30/20	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20
<b>REVENUES</b>					
<b>SPECIAL ASSESSMENTS</b>					
Operations & Maintenance Assmts-Tax Roll	94,370.61	69,510.36	25,971.80	95,482.16	1,111.55
Operations & Maintenance Assmts-Off Roll	103,214.50	0.00	0.00	0.00	(103,214.50)
Discounts and Collection Fees	(104,375.11)	0.00	0.00	0.00	104,375.11
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>93,210.00</b>	<b>69,510.36</b>	<b>25,971.80</b>	<b>95,482.16</b>	<b>2,272.16</b>
<b>CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b>					
Developer Contribution	0.00	5,216.46	0.00	5,216.46	5,216.46
<b>TOTAL CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b>	<b>0.00</b>	<b>5,216.46</b>	<b>0.00</b>	<b>5,216.46</b>	<b>5,216.46</b>
<b>TOTAL REVENUES</b>	<b>93,210.00</b>	<b>74,726.82</b>	<b>25,971.80</b>	<b>100,698.62</b>	<b>7,488.62</b>
<b>EXPENDITURES</b>					
<b>FINANCIAL &amp; ADMINISTRATIVE</b>					
District Manager	34,000.00	14,166.65	19,833.35	34,000.00	0.00
District Engineer	10,000.00	3,790.50	4,209.50	8,000.00	(2,000.00)
Disclosure Report	4,200.00	0.00	4,200.00	4,200.00	0.00
Trustee Fees	8,800.00	7,397.67	3,302.33	10,700.00	1,900.00
Auditing Services	5,500.00	3,046.00	3,054.00	6,100.00	600.00
Postage, Phone, Faxes, Copies	150.00	16.84	100.00	116.84	(33.16)
Public Officials Insurance	2,500.00	2,358.00	0.00	2,358.00	(142.00)
Legal Advertising	0.00	326.72	0.00	326.72	326.72
Bank Fees	300.00	0.00	0.00	0.00	(300.00)
Dues, Licenses, & Fees	260.00	175.00	1,325.00	1,500.00	1,240.00
Web Administration	0.00	2,125.00	875.00	3,000.00	3,000.00
ADA Website Compliance	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FINANCIAL &amp; ADMINISTRATIVE</b>	<b>65,710.00</b>	<b>33,402.38</b>	<b>36,899.18</b>	<b>70,301.56</b>	<b>4,591.56</b>
<b>LEGAL COUNSEL</b>					
District Counsel	10,000.00	877.50	1,000.00	1,877.50	(8,122.50)
<b>TOTAL LEGAL COUNSEL</b>	<b>10,000.00</b>	<b>877.50</b>	<b>1,000.00</b>	<b>1,877.50</b>	<b>(8,122.50)</b>
<b>OTHER PHYSICAL ENVIRONMENT</b>					
Property & Casualty Insurance	15,000.00	6,964.00	0.00	6,964.00	(8,036.00)
<b>TOTAL OTHER PHYSICAL ENVIRONMENT</b>	<b>15,000.00</b>	<b>6,964.00</b>	<b>0.00</b>	<b>6,964.00</b>	<b>(8,036.00)</b>
<b>RESERVES</b>					
Undesignated Reserve	2,500.00	0.00	21,555.56	21,555.56	19,055.56
<b>TOTAL RESERVES</b>	<b>2,500.00</b>	<b>0.00</b>	<b>21,555.56</b>	<b>21,555.56</b>	<b>19,055.56</b>
<b>TOTAL EXPENDITURES</b>	<b>93,210.00</b>	<b>41,243.88</b>	<b>59,454.74</b>	<b>100,698.62</b>	<b>7,488.62</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>33,482.94</b>	<b>(33,482.94)</b>	<b>0.00</b>	<b>(0.00)</b>



# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

	Fiscal Year 2020 Final Operating Budget	Total Actuals and Projections Through 9/30/20	Over/(Under) Budget Through 9/30/20	Fiscal Year 2021 Proposed Operating Budget	Increase / (Decrease) from FY 2020 to FY 2021
<b>REVENUES</b>					
<b>SPECIAL ASSESSMENTS</b>					
Operations & Maintenance Assmts-Tax Roll	94,370.61	95,482.16	1,111.55	94,370.61	0.00
Operations & Maintenance Assmts-Off Roll	103,214.50	0.00	(103,214.50)	103,214.50	0.00
Discounts and Collection Fees	(104,375.11)	0.00	104,375.11	(104,375.11)	0.00
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>93,210.00</b>	<b>95,482.16</b>	<b>2,272.16</b>	<b>93,210.00</b>	<b>0.00</b>
<b>CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b>					
Developer Contribution	0.00	5,216.46	5,216.46	0.00	0.00
<b>TOTAL CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b>	<b>0.00</b>	<b>5,216.46</b>	<b>5,216.46</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>93,210.00</b>	<b>100,698.62</b>	<b>7,488.62</b>	<b>93,210.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>					
<b>FINANCIAL &amp; ADMINISTRATIVE</b>					
District Manager	34,000.00	34,000.00	0.00	34,000.00	0.00
District Engineer	10,000.00	8,000.00	(2,000.00)	9,000.00	(1,000.00)
Disclosure Report	4,200.00	4,200.00	0.00	4,200.00	0.00
Trustee Fees	8,800.00	10,700.00	1,900.00	10,700.00	1,900.00
Auditing Services	5,500.00	6,100.00	600.00	6,100.00	600.00
Postage, Phone, Faxes, Copies	150.00	116.84	(33.16)	150.00	0.00
Public Officials Insurance	2,500.00	2,358.00	(142.00)	2,500.00	0.00
Legal Advertising	0.00	326.72	326.72	200.00	200.00
Bank Fees	300.00	0.00	(300.00)	100.00	(200.00)
Dues, Licenses, & Fees	260.00	1,500.00	1,240.00	260.00	0.00
Web Administration	0.00	3,000.00	3,000.00	1,500.00	1,500.00
ADA Website Compliance	0.00	0.00	0.00	1,500.00	1,500.00
<b>TOTAL FINANCIAL &amp; ADMINISTRATIVE</b>	<b>65,710.00</b>	<b>70,301.56</b>	<b>4,591.56</b>	<b>70,210.00</b>	<b>4,500.00</b>
<b>LEGAL COUNSEL</b>					
District Counsel	10,000.00	1,877.50	(8,122.50)	7,500.00	(2,500.00)
<b>TOTAL LEGAL COUNSEL</b>	<b>10,000.00</b>	<b>1,877.50</b>	<b>(8,122.50)</b>	<b>7,500.00</b>	<b>(2,500.00)</b>
<b>OTHER PHYSICAL ENVIRONMENT</b>					
Property & Casualty Insurance	15,000.00	6,964.00	(8,036.00)	13,000.00	(2,000.00)
<b>TOTAL OTHER PHYSICAL ENVIRONMENT</b>	<b>15,000.00</b>	<b>6,964.00</b>	<b>(8,036.00)</b>	<b>13,000.00</b>	<b>(2,000.00)</b>
<b>RESERVES</b>					
Undesignated Reserve	2,500.00	21,555.56	19,055.56	2,500.00	0.00
<b>TOTAL RESERVES</b>	<b>2,500.00</b>	<b>21,555.56</b>	<b>19,055.56</b>	<b>2,500.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>93,210.00</b>	<b>100,698.62</b>	<b>7,488.62</b>	<b>93,210.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>

**FISCAL YEAR 2021**  
PROPOSED ANNUAL OPERATING BUDGET

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND 001

#### **Financial & Administrative**

##### **District Manager**

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors, and attends all meetings of the Board of Supervisors.

##### **District Engineer**

Consists of attendance at scheduled meetings of the Board of Supervisors, offering advice and consultation on all matters related to the works of the District, such as bids for yearly contracts, operating policy, compliance with regulatory permits, etc.

##### **Disclosure Reporting**

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

##### **Trustees Fees**

This item relates to the fee assessed for the annual administration of bonds outstanding, as required within the bond indentures.

##### **Auditing Services**

The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to State Law and the Rules of the Auditor General.

##### **Postage, Phone, Fax, Copies**

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

##### **Miscellaneous Administration**

This is required of the District to store its official records.

##### **Public Officials Insurance**

The District carries Public Officials Liability in the amount of \$1,000,000.

##### **Legal Advertising**

This is required to conduct the official business of the District in accordance with the Sunshine Law and other advertisement requirements as indicated by the Florida Statutes.

##### **Bank Fees**

The District operates a checking account for expenditures and receipts.

##### **Dues, Licenses & Fees**

The District is required to file with the County and State each year.

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND 001

#### **Miscellaneous Fees**

To provide for unbudgeted administrative expenses.

#### **Investment Reporting Fees**

This is to provide an investment report to the District on a quarterly basis.

#### **Office Supplies**

Cost of daily supplies required by the District to facilitate operations.

#### **Technology Services**

This is to upgrade and keep current the operating components to comply with new governmental accounting standards along with basic website maintenance.

#### **Website Administration**

This is for maintenance and administration of the Districts official website.

#### **Capital Outlay**

This is to purchase new equipment as required.

### **Legal Counsel**

#### **District Counsel**

Requirements for legal services are estimated at an annual expenditures on an as needed and also cover such items as attendance at scheduled meetings of the Board of Supervisor's, Contract preparation and review, etc.

### **Other Physical Environment**

#### **Property & Casualty Insurance**

The District carries insurance coverage on all facilities and structures based on the value of District assets.

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND

### SERIES 2016

#### REVENUES

CDD Debt Service Assessments	\$	861,163
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>861,163</b>

#### EXPENDITURES

Series 2016 May Bond Interest Payment	\$	298,081
Series 2016 November Bond Principal Payment	\$	265,000
Series 2016 November Bond Interest Payment	\$	298,081
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>861,163</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$</b>	<b>-</b>

#### ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 11/1/2020	\$	12,490,000
Principal Payment Applied Toward Series 2016 Bonds	\$	265,000
<b>Bonds Outstanding - Period Ending 11/1/2021</b>	<b>\$</b>	<b>12,225,000</b>

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND

### SERIES 2017

#### REVENUES

CDD Debt Service	\$	1,478,044
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,478,044</b>

#### EXPENDITURES

Series 2017 May Bond Interest Payment	\$	561,522
Series 2017 November Bond Principal Payment	\$	355,000
Series 2017 November Bond Interest Payment	\$	561,522
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>1,478,044</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$</b>	<b>-</b>

#### ANALYSIS OF BONDS OUTSTANDING

Bonds Outstanding - Period Ending 11/1/2020	\$	22,630,000
Principal Payment Applied Toward Series 2017 Bonds	\$	355,000
<b>Bonds Outstanding - Period Ending 11/1/2021</b>	<b>\$</b>	<b>22,275,000</b>

# CORKSCREW FARMS

## COMMUNITY DEVELOPMENT DISTRICT

### SCHEDULE OF ANNUAL ASSESSMENTS

FISCAL YEAR 2020							FISCAL YEAR 2020				
Lot Size	EAU Value	Unit Count	Debt Service Per Unit	O&M Per Unit	Discounts and Collection Fees <sup>(1)</sup>	FY 2020 Total Assessment	Debt Service Per Unit	O&M Per Unit	Discounts and Collection Fees <sup>(1)</sup>	FY 2021 Total Assessment	Total Increase / (Decrease) in Annual Assmt
PHASE 1 -- SERIES 2016 BONDS											
Single Family 52'	1.00	267	\$1,000.00	\$70.35	\$68.32	\$1,138.67	\$1,000.00	\$70.35	\$68.32	\$1,138.67	\$0.00
Single Family 62'	1.20	230	\$1,200.00	\$70.35	\$81.09	\$1,351.43	\$1,200.00	\$70.35	\$81.09	\$1,351.43	\$0.00
Single Family 75'	1.50	132	\$1,500.00	\$70.35	\$100.23	\$1,670.58	\$1,500.00	\$70.35	\$100.23	\$1,670.58	\$0.00
Subtotal		629									
PHASE 2 -- SERIES 2017 BONDS											
Single Family 52'	1.00	314	\$1,200.00	\$70.35	\$81.09	\$1,351.43	\$1,200.00	\$70.35	\$81.09	\$1,351.43	\$0.00
Single Family 62'	1.20	290	\$1,400.00	\$70.35	\$93.85	\$1,564.20	\$1,400.00	\$70.35	\$93.85	\$1,564.20	\$0.00
Single Family 75'	1.50	92	\$1,500.00	\$70.35	\$100.23	\$1,670.58	\$1,500.00	\$70.35	\$100.23	\$1,670.58	\$0.00
Subtotal		696									
Total		1,325									

**Notations:**

<sup>(1)</sup> Annual assessments for are adjusted for Lee County collection fees and statutory discounts for early payment.

## RESOLUTION 2020-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT RESCINDING ANY AND ALL OTHER PRIOR INVESTMENT POLICIES AND ELECTING TO USE THE STATUTORY DEFAULT INVESTMENT POLICIES FOR INVESTING PUBLIC FUNDS IN EXCESS OF THE AMOUNTS NEEDED TO MEET CURRENT EXPENSES IN ACCORDANCE WITH SECTION 218.415(17), FLORIDA STATUTES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Corkscrew Farms Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes;

**WHEREAS**, the Board of Supervisors of the District (the “**Board**”) previously adopted and established a written investment policy in accordance with Section 218.415, Florida Statutes and appoint an investment representative for such funds; and

**WHEREAS**, the Board desires to rescind any and all other prior investment policies, to not adopt a written investment policy, and instead use the statutory default investment policies for the investment of public funds in excess of amounts needed to meet current expenses, in accordance with Section 218.415 (17), Florida Statutes.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

1. **Rescindment of Prior Investment Policies.** The Board hereby rescinds any and all other prior investment policies in their entirety.
2. **Use of Statutory Default Investment Policies.** The Board hereby elects to use the statutory default alternative investment policies for the investment of public funds in excess of the amounts needed to meet current expenses, in accordance with Section 218.415(17), Florida Statutes, as amended.
3. **Conflicts.** All District resolutions or parts thereof or other adopted policies in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.
4. **Severability.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.
5. **Effective Date.** This Resolution shall become effective upon adoption.

**PASSED AND ADOPTED ON MAY 20, 2020.**

**Attest:**

**Corkscrew Farms  
Community Development District**

---

Assistant Secretary

---

Chair of the Board of Supervisors

# MERITUS DISTRICTS

2005 Pan Am Cir STE 120  
TAMPA FL 33607

Lee County – Community Development Districts  
FLORIDA

04/15/2020

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2020
Corkscrew Farms	687

Tammy Lipa – Voice: 239-533-6329  
Email: [tlipa@lee.vote](mailto:tlipa@lee.vote)

Send to: Brittany Crutchfield [brittany.crutchfield@merituscorp.com](mailto:brittany.crutchfield@merituscorp.com) Phone: 813-397-5121 x322  
cc: Brian Lamb [brian.lamb@merituscorp.com](mailto:brian.lamb@merituscorp.com) Phone: 813-397-5121 x304  
Cc: Nicole Chamberlain [nicole.chamberlain@merituscorp.com](mailto:nicole.chamberlain@merituscorp.com)



**RESOLUTION 2020-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
DESIGNATING A DATE, TIME AND LOCATION FOR A  
LANDOWNERS' MEETING; PROVIDING FOR PUBLICATION;  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Corkscrew Farms Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Lee County, Florida; and

**WHEREAS**, the District's Board of Supervisors ("Board") is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by provisions of Chapter 286, Florida Statutes; and

**WHEREAS**, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing supervisors for the District on a date established by the Board, which shall be noticed pursuant to Section 190.006(2)(a), Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE  
CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT:**

**Section 1.** In accordance with Section 190.006(2), Florida Statutes, the meeting of the landowners to elect three (3) supervisors of the District, shall be held on November 18, 2020, at 1:00 p.m. at the offices of The offices of Cameratta Companies located at 21101 Design Parc Ln. #103, Estero, FL 33928.

**Section 2.** The District's Secretary is hereby directed to publish notice of this landowners' meeting in accordance with the requirements of Section 190.006(2)(a), Florida Statutes.

**Section 3.** Pursuant to Section 190.006(2)(b), Florida Statutes, the landowners' meeting and election has been announced by the Board at its May 20, 2020 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office, located at the office of the District Manager, Meritus, located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

**Section 4.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 20TH DAY OF MAY, 2020.**

**ATTEST:**

**CORKSCREW FARMS COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary/ Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Chair/ Vice Chair of the Board of Supervisors

## **EXHIBIT A**

### **NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given to the public and all landowners within Corkscrew Farms Community Development District ("District") location of which is generally described as comprising a parcel or parcels of land containing approximately 999.01 acres, located in the area located in unincorporated Lee County that is approximately 6 ½ miles East of Interstate 75, on the North side of Corkscrew Road and 1.7 miles East of Alico Road, advising that a meeting of landowners will be held for the purpose of electing three (3) persons to the District's Board of Supervisors ("Board", and individually, "Supervisor"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 18, 2020  
TIME: 1:00 p.m.  
PLACE: The offices of Cameratta Companies  
21101 Design Parc Ln. #103,  
Estero, FL 33928.

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607. At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person nominated for the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board of Supervisors meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from Meritus located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607. There may be an occasion where one or more supervisors will participate by telephone.

Pursuant to the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to contact the District Office at (813) 873-7300, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Brian Lamb, District Manager

*Run Date(s):*

## **EXHIBIT A**

### **INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF THE CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS**

**DATE:** November 18, 2020  
**TIME:** 1:00 p.m.  
**PLACE:** The offices of Cameratta Companies  
21101 Design Parc Ln. #103,  
Estero, FL 33928.

Pursuant to Chapter 190, Florida Statutes, and after a community development district ("District") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("Board") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. Please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners, three (2) seats for a four year period and one (1) seat for a two year period. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

**EXHIBIT A**

**LANDOWNER PROXY**

**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
LANDOWNERS' MEETING – NOVEMBER 1, 2020**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints \_\_\_\_\_ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Corkscrew Farms Community Development District to be held at the offices of Cameratta Companies located at 21101 Design Parc Ln. #103, Estero, FL 33928 on November 18, 2020, at 1:00 p.m. and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

\_\_\_\_\_  
Printed Name of Legal Owner

\_\_\_\_\_  
Signature of Legal Owner

\_\_\_\_\_  
Date

**Parcel Description**

**Acreage**

**Authorized Votes**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

**Total Number of Authorized Votes:** \_\_\_\_\_

NOTES: Pursuant to Section 190.006(2)(b), Florida Statutes, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

**EXHIBIT A**

**OFFICIAL BALLOT**  
**CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT**  
**LEE COUNTY, FLORIDA**  
**LANDOWNERS' MEETING – NOVEMBER 18, 2020**

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**For Election (Three (3) Supervisors):** The two candidates receiving the highest number of votes will receive a four (4) year term, and the one candidate receiving the lowest number of votes will receive a two (2) year term, with the term of office for each of the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Corkscrew Farms Community Development District and described as follows:

<b><u>Description</u></b>	<b><u>Acreage</u></b>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

**Attach Proxy.**

I, \_\_\_\_\_, as Landowner, or as the proxy holder of \_\_\_\_\_ (Landowner) pursuant to the Landowners' Proxy attached hereto, do cast my votes as follows:

<b>NAME OF CANDIDATE</b>	<b>NUMBER OF VOTES</b>
1. _____	_____
2. _____	_____
3. _____	_____

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
Printed Name: \_\_\_\_\_

This instrument was prepared  
without an opinion of title and  
after recording return to:  
Gregory L. Urbancic, Esq.  
Coleman, Yovanovich & Koester, P.A.  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103  
(239) 435-3535

Consideration: \$10.00

(space above this line for recording data)

### **SPECIAL WARRANTY DEED**

**THIS SPECIAL WARRANTY DEED** is made this 5 day of MAY, 2020 between **CREE LAND INVESTMENTS-SUB, LLC**, a Florida limited liability company, whose post office address is 21101 Design Parc Lane #103, Estero, FL 33928, as grantor ("**Grantor**"), and **CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT**, an independent special district established pursuant to Chapter 190, Florida Statutes, whose address is c/o Meritus Districts, 2005 Pan Am Circle, Suite 120 Tampa, FL 33607, as grantee ("**Grantee**").

(Whenever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

**WITNESSETH**, that Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to Grantor in hand paid by Grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to Grantee, and Grantee's heirs and assigns forever, the land more particularly described on **Exhibit "A"** attached hereto and incorporated by reference herein, situate, lying and being in **Lee County, Florida** to-wit:

**Subject to:** real estate taxes for the year 2020 and subsequent years; zoning, building code and other use restrictions imposed by governmental authority; outstanding oil, gas and mineral rights of record, if any; any restrictions, reservations and easements common to the subdivision.

**Together** with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

**To Have and to Hold**, the same in fee simple forever.

**And**, Grantor hereby covenants with Grantee that Grantor is lawfully seized of land in fee simple; that Grantor has good right and lawful authority to sell and convey said land; that Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under Grantor.

In Witness Whereof, Grantor has hereunto set Grantor's hand and seal the day and year first above written.

**GRANTOR:**

**CFEE LAND INVESTMENTS-SUB, LLC,**  
a Florida limited liability company

**WITNESSES:**

[Signature]  
Signature  
Printed Name: RAY BLACKSMITH.

[Signature]  
Signature  
Printed Name: Cheryl Smith

By: **PLC LAND DEVELOPMENT, LLC,**  
a Florida limited liability company,  
its sole Member.

By: [Signature]

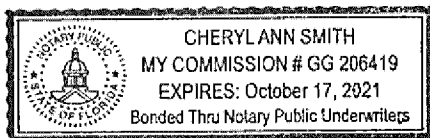
Name: JOSEPH CAMERATTA.

Title: Manager.

STATE OF FLORIDA                    )  
  ) ss.  
COUNTY OF LEE                    )

The foregoing instrument was acknowledged before me by means of ( ☒ ) physical presence or (    ) online notarization this 5 of May, 2020, by Joseph Cameratta as Manager of PLC Land Development, LLC, a Florida limited liability company, the sole member of CFEE Land Investments-Sub, LLC, a Florida limited liability company, on behalf of the companies, who is ( ☒ ) personally known to me or (    ) has produced \_\_\_\_\_ as evidence of identification.

(SEAL)



Cheryl A. Smith  
NOTARY PUBLIC  
Name: \_\_\_\_\_

(Type or Print)

My Commission Expires:

EXHIBIT "A"

Tract D-2, L-7, L-10, R, T-9, and T-10, Place at Corkscrew-Phase 2B, a subdivision according to the plat thereof recorded as Instrument No. 2018000230678, of the Public Records of Lee County, Florida.

and

Tract D-3, R, T-11, T-12, T-13, and T-14, Place at Corkscrew-Phase 2C, a subdivision according to the plat thereof recorded as Instrument No. 2019000061528, of the Public Records of Lee County, Florida.



Prepared by and return to:  
Charles Mann  
Pavese Law Firm  
1833 Hendry Street  
Fort Myers, Florida 33901  
(239) 336-6242

STRAP No: 19-46-27-L1-0700J.1120

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**AGREEMENT FOR  
PARTIAL RELEASE OF DRAINAGE, LAKE ACCESS,  
and IRRIGATION EASEMENT**

This Agreement for Partial Release of Drainage, Lake Access, and Irrigation Easement is made by and between Corkscrew Farms Community Development District a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, whose address is 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607 ("Corkscrew Farms"), and Lennar Homes, LLC, a Florida limited liability company, whose address is 10481 Ben C. Pratt / 6 Mile Cypress Parkway, Fort Myers, Florida 33966 ("Owner").

WHEREAS, Corkscrew Farms was dedicated a drainage, lake access, and irrigation easement over a certain portion of Lot 1120 Block J on the plat for Place at Corkscrew Phase 2-B as recorded in Instrument Number 2018000230678 in the Public Records of Lee County, Florida; and

WHEREAS, Owners are the owner of Lot 1120 Block J, Place at Corkscrew Phase 2-B; and

WHEREAS, Owners have proposed an air conditioner pad and pool equipment and pad to be located on Lot 1120 Block J, Place at Corkscrew Phase 2-B; and

WHEREAS, the proposed air conditioner pad and pool equipment and pad to be located on Lot 1120 Block J, Place at Corkscrew Phase 2-B would encroach the drainage, lake access, and irrigation easement in a manner more particularly described in Exhibit "A"; and

WHEREAS, it has been found that the development construction did not require the use of the easement, and as such the Owners have requested that Corkscrew Farms release the drainage, lake access, and irrigation easement more particularly described in Exhibit "A" (Released Area), attached hereto and incorporated herein, to allow the house air conditioner pad and pool equipment and pad as proposed by Owners to be located on Lot 1120 Block J, Place at Corkscrew Phase 2-B; and

WHEREAS, Corkscrew Farms believes that the house air conditioner pad and pool equipment and pad as proposed by Owners within the Released Area is de minimis and the Released Area is not needed by Corkscrew Farms drainage, lake access, and irrigation system; and

WHEREAS, Corkscrew Farms desires to release its drainage, lake access, and irrigation easement over the Released Area.

NOW THEREFORE, in consideration of the mutual promises contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. The above recitals are true and correct and are hereby incorporated into this instrument.
2. Corkscrew Farms hereby releases, quitclaims and vacates any and all rights to the Released Area more particularly described in Exhibit "A" attached hereto and incorporated herein.
3. This instrument shall be binding on, and shall inure to the benefit of, the heirs, executors, administrators, successors, and assigns of the parties hereto.

IN WITNESS WHEREOF, the parties have signed below.

WITNESSES:

Corkscrew Farms Community Development District  
a local unit of special-purpose government  
established pursuant to Chapter 190, Florida Statutes  
Florida not for profit corporation

\_\_\_\_\_  
1<sup>st</sup> Witness Signature

By: \_\_\_\_\_  
Name: Joseph Cameratta  
Title: Board Chairman

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
2<sup>nd</sup> Witness Signature

\_\_\_\_\_  
Printed Name

STATE OF FLORIDA)  
COUNTY OF LEE)

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by Joseph Cameratta as Board Chairman of Corkscrew Farms Community Development District a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes. He is personally known to me or has produced \_\_\_\_\_ as identification and did not take an oath.

My Commission Expires:

\_\_\_\_\_  
Signature of Notary  
(Print, type, or stamp commissioned name of Notary Public)

WITNESSES:

Owners  
Lennar Homes, LLC  
A Florida limited liability company

\_\_\_\_\_  
1<sup>st</sup> Witness Signature

By: \_\_\_\_\_  
Name:

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
2<sup>nd</sup> Witness Signature

\_\_\_\_\_  
Printed Name

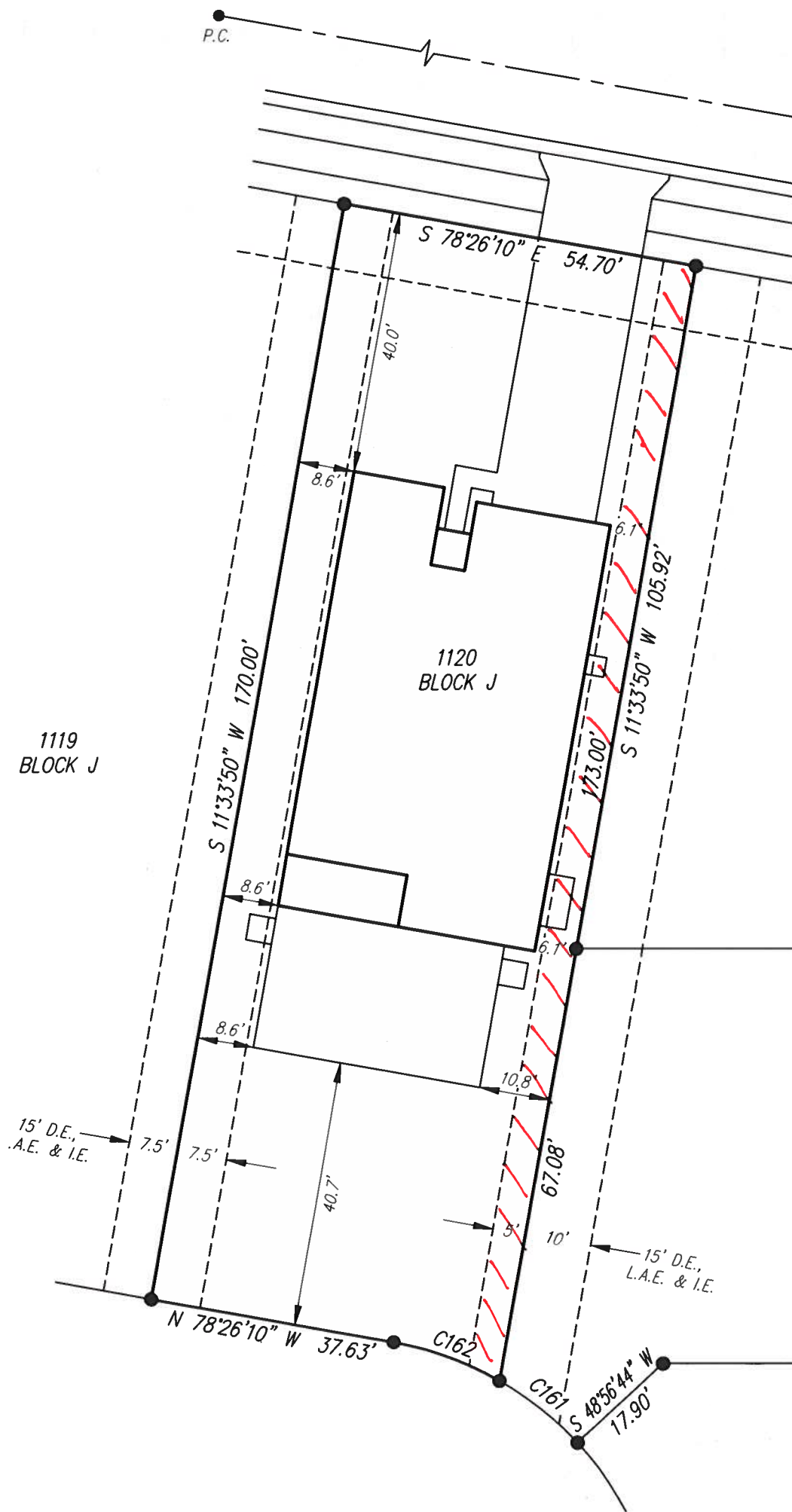
STATE OF FLORIDA)  
COUNTY OF LEE)

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 2020, by  
Darin McMurray, as Vice President of Lennar Homes, LLC a Florida limited liability  
company \_\_\_\_\_. Who are personally known to me or has produced  
\_\_\_\_\_ as identification and did not take an oath.

My Commission Expires:

\_\_\_\_\_  
Signature of Notary

(Print, type, or stamp commissioned name of Notary  
Public)



**CORKSCREW FARMS  
COMMUNITY DEVELOPMENT DISTRICT**

**August 14, 2019 Board of Supervisors Public Hearings and Regular Meeting**

**Minutes of the Public Hearings and Regular Meeting**

The Public Hearings and Regular Meeting of the Corkscrew Farms Community Development District was held on **Wednesday, August 14, 2019 at 1:00 p.m.** at The Place at Corkscrew, located at 4954 Royal Gulf Circle, Fort Myers, FL 33966.

**1. CALL TO ORDER/ROLL CALL**

Cheryl Smith called the Public Hearings and Regular Meeting of the Board of Supervisors of the Corkscrew Farms Community Development District to order on **Wednesday, August 14, 2019 at 1:00 p.m.**

Board Members Present at the onset of the meeting:  
Cheryl Smith                      Supervisor

There were no members of the general public present.

**2. PUBLIC COMMENT ON AGENDA ITEMS**

There were no public comments on agenda items.

**3. CONTINUE THE PUBLIC HEARING AND REGULAR MEETING TO SEPTEMBER 11, 2019 AT 1:00 P.M. AT THE PLACE AT CORKSCREW LOCATED AT 4654 ROYAL GULF CIRCLE, FORT MYERS, FL 33966**

The meeting and public hearing was continued to September 11, 2019 at 1:00 p.m. at the Place at Corkscrew located at 4654 Royal Gulf Circle, Fort Myers, FL 33966.

*\*Please note the entire meeting is available on disc.*

*\*These minutes were done in a summary format.*

*\*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

**Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on \_\_\_\_\_.**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

**Title:**

☐ **Chair**

☐ **Vice Chair**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

**Title:**

☐ **Secretary**

☐ **Assistant Secretary**

*Recorded by Records Administrator*

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*



Official District Seal

# CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

September 11, 2019 Board of Supervisors Continued Public Hearings & Regular Meeting

## Minutes of the Continued Public Hearings & Regular Meetings

The Continued Public Hearings & Regular Meeting of the Corkscrew Farms Community Development District was held on **Wednesday, September 11, 2019 at 1:00 p.m.** at The Place at Corkscrew, located at 4954 Royal Gulf Circle, Fort Myers, FL 33966.

### 1. CALL TO ORDER/ROLL CALL

Brian Lamb called the Continued Public Hearings & Regular Meeting of the Board of Supervisors of the Corkscrew Farms Community Development District to order on **Wednesday, September 11, 2019 at 1:00 p.m.**

Board Members Present at the onset of the meeting:

Anthony Cameratta	Vice Chair
Cheryl Smith	Supervisor
Laura Youmans	Supervisor

Staff Members Present:

Brian Lamb	Meritus	<i>via conference call</i>
Greg Urbancic	Coleman, Yovanovich & Koester	<i>via conference call</i>
Carl Barraco	Barraco & Associates	
Dominic Cameratta	Cameratta Companies	

There were no members of the general public present.

### 2. PUBLIC COMMENT ON AGENDA ITEMS

There were no public comments on agenda items.

### 3. RECESS TO PUBLIC HEARING

Mr. Lamb directed the Board to recess to the public hearing.

**4. PUBLIC HEARING ON ADOPTING PROPOSED FISCAL YEAR 2020 BUDGET**

**A. Open Public Hearing on Proposed Fiscal Year 2020 Budget**

MOTION TO:	Open the public hearing.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Youmans
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

**B. Staff Presentations**

Mr. Lamb went over the budget with the Board.

**C. Public Comments**

There were no members of the general public in attendance.

**D. Consideration of Resolution 2019-07; Adopting Fiscal Year 2020 Budget**

The Board reviewed the resolution.

MOTION TO:	Approve Resolution 2019-07.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Smith
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

**E. Close Public Hearing on Proposed Fiscal Year 2020 Budget**

The public hearing was closed.

**5. PUBLIC HEARING ON LEVYING O&M ASSESSMENTS**

**A. Open Public Hearing on Levying O&M Assessments**

MOTION TO:	Open the public hearing.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Smith
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously



85  
86 **B. Staff Presentations**  
87

88 Mr. Lamb went over the assessments with the Board.  
89

90 **C. Public Comments**  
91

92 There were no members of the general public in attendance.  
93

94 **D. Consideration of Resolution 2019-08; Levying O&M Assessments**  
95

96 The Board reviewed the resolution.  
97

MOTION TO:	Approve Resolution 2019-08.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Smith
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

104  
105 **E. Close Public Hearing on Levying O&M Assessments**  
106

MOTION TO:	Close the public hearings.
MADE BY:	Supervisor Youmans
SECONDED BY:	Supervisor A. Cameratta
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	3/0 - Motion passed unanimously

113  
114  
115 **6. RETURN TO REGULAR MEETING**  
116

117 Mr. Lamb directed the Board to return to the regular meeting.  
118  
119

120 **7. BUSINESS ITEMS**

121 **A. Consideration of Resolution 2019-09; Setting Fiscal Year 2020 Meeting Schedule**  
122

123 The Board reviewed the resolution and meeting schedule.  
124

MOTION TO:	Approve Resolution 2019-09.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Smith
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED
	3/0 – Motion Passed Unanimously

**B. General Matters of the District**

**8. CONSENT AGENDA**

- A. Consideration of Board of Supervisors Meeting Minutes June 12, 2019**
- B. Consideration of Board of Supervisors Public Hearing & Meeting Minutes Aug. 12, 2019**
- C. Consideration of Operations and Maintenance Expenditures May 2019**
- D. Consideration of Operations and Maintenance Expenditures June 2019**
- E. Consideration of Operations and Maintenance Expenditures July 2019**
- F. Review of Financial Statements Month Ending July 31, 2019**

The Board reviewed the Consent Agenda items.

MOTION TO:	Approve the Consent Agenda items.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Smith
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED
	3/0 – Motion Passed Unanimously

**9. STAFF REPORTS**

- A. District Counsel**
- B. District Engineer**
- C. District Manager**

Mr. Barraco provided an update on the developer's progress with the storm water management system.

**10. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**

There were no supervisor requests or audience comments.

**11. ADJOURNMENT**

MOTION TO:	Adjourn.
MADE BY:	Supervisor A. Cameratta
SECONDED BY:	Supervisor Youmans
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED
	3/0 – Motion Passed Unanimously

*\*Please note the entire meeting is available on disc.*

*\*These minutes were done in a summary format.*

*\*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

**Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on \_\_\_\_\_.**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

**Title:**

☐ **Chair**

☐ **Vice Chair**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

**Title:**

☐ **Secretary**

☐ **Assistant Secretary**

*Recorded by Records Administrator*

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*

Official District Seal

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9207	\$ 2,820.74		Management Services - August
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,820.74</b>		
<b>Variable Contract</b>				
<b>Variable Contract Sub-Total</b>		<b>\$ 0.00</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
<b>Regular Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>Additional Services</b>				
<b>Additional Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>TOTAL:</b>		<b>\$ 2,820.74</b>		

Approved (with any necessary revisions noted):

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

**Meritus Districts**

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

**INVOICE**


Invoice Number: 9207  
Invoice Date: Aug 1, 2019  
Page: 1

**Bill To:**

Corkscrew Farms CDD  
2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

**Ship to:**

Customer ID	Customer PO	Payment Terms	
Corkscrew Farms CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		8/1/19

Quantity	Item	Description	Unit Price	Amount
		District Management Services - August		2,812.50
		Postage - June		8.24
				

Subtotal	2,820.74
Sales Tax	
Total Invoice Amount	2,820.74
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,820.74</b>

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9267	\$ 2,812.50		Management Services - September
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,812.50</b>		
<b>Variable Contract</b>				
Barraco and Associates	20060	\$ 1,165.00		Professional Services - thru 09/11/2019
Coleman, Yovanovich & Koester, P.A.	6677 004M 25	227.50		Professional Services - thru 07/31/2019
Coleman, Yovanovich & Koester, P.A.	6677 001M 32	390.00		Professional Services - thru 08/31/2019
Coleman, Yovanovich & Koester, P.A.	6677 004M 26	910.00	<b>\$ 1,527.50</b>	Professional Services - thru 08/31/2019
<b>Variable Contract Sub-Total</b>		<b>\$ 2,692.50</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
<b>Regular Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>Additional Services</b>				
The News-Press Media Group	2732687	\$ 608.90		Ads from 07/26/2019 thru 08/02/2019
<b>Additional Services Sub-Total</b>		<b>\$ 608.90</b>		
<b>TOTAL:</b>		<b>\$ 6,113.90</b>		

Approved (with any necessary revisions noted):

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

# INVOICE

Invoice Number: 9267  
Invoice Date: Sep 1, 2019  
Page: 1

**Bill To:**  
Corkscrew Farms CDD  
2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Ship to:	

Customer ID	Customer PO	Payment Terms	
Corkscrew Farms CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		9/1/19

Quantity	Item	Description	Unit Price	Amount
		District Management Services - September		2,812.50

Subtotal	2,812.50
Sales Tax	
Total Invoice Amount	2,812.50
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,812.50</b>

PK



**Barraco and Associates**

2271 McGregor Boulevard, Suite 100  
Fort Myers, FL 33901

Corkscrew Farms CDD  
Meritus Districts  
2005 Pan Am Circle, Suite 120  
Tampa, FL 33607

Invoice number 20060  
Date 09/11/2019

Project **23331 Corkscrew Farms CDD**

Description	Contract Amount	Percent Complete	Billed To Date	Less Previous Billing	Amount Due This Billing
Task IIIA (TME) Miscellaneous Services	0.00	0.00	74,388.50	73,223.50	1,165.00
Task IIIB (TM) Reimbursable Expenses	0.00	0.00	204.10	204.10	0.00
01 (TM) Engineer's Report	0.00	0.00	15,462.50	15,462.50	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>90,055.10</b>	<b>88,890.10</b>	<b>1,165.00</b>

**Task IIIA (TME) Miscellaneous Services**

	Hours	Rate	Billed Amount
Senior Project Services	1.00	90.00	90.00
<i>Pay Requisition AA2-040</i>			
Principal Professional Engineer	5.00	215.00	1,075.00
<i>Review and finalize pay requisition AA2-040</i>			
subtotal	6.00		1,165.00
Phase subtotal			1,165.00
Invoice total			<b>1,165.00</b>

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
20060	09/11/2019	1,165.00	1,165.00				
	<b>Total</b>	<b>1,165.00</b>	<b>1,165.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

51300 - 3103  
6.2

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Attn: Anna Lyalina

Requisition

Page: 1  
July 31, 2019  
File No: 6677-004M  
Statement No: 25

SENT VIA EMAIL TO: anna.lyalina@merituscorp.com

Previous Balance \$1,381.25

Fees

07/26/2019	GLU	Review email correspondence from Carl Barraco regarding requisition questions; Review same.	162.50
07/29/2019	GLU	Exchange multiple email correspondence Carl and Amy regarding Requisition 40 Professional Fees through 07/31/2019	65.00 227.50
		Total Current Work	227.50

Payments

Total Payments Through 08/29/2019 -1,381.25

Balance Due \$227.50

51400.3107  
9.5.19  
472

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Attn: Teresa Farlow

Gen Rep

Page: 1  
August 31, 2019  
File No: 6677-001M  
Statement No: 32

SENT VIA EMAIL TO: [teresa.farlow@merituscorp.com](mailto:teresa.farlow@merituscorp.com)

Previous Balance			\$357.50
<u>Fees</u>			
08/07/2019	GLU	Review multiple email correspondence regarding Board meeting and agenda	32.50
08/12/2019	GLU	Review and respond to email correspondence from Brittany Crutchfield on draft budget resolutions; Draft budget resolutions	325.00
08/14/2019	GLU	Review email correspondence from Ray Blacksmith on executed traffic control jurisdiction agreement	32.50
Professional Fees through 08/31/2019			390.00
Total Current Work			390.00
<u>Payments</u>			
Total Payments Through 08/31/2019			-357.50
Balance Due			<u>\$390.00</u>

9.24.19  
GJ

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Attn: Anna Lyalina

Requisition

Page: 1  
August 31, 2019  
File No: 6677-004M  
Statement No: 26

SENT VIA EMAIL TO: anna.lyalina@merituscorp.com


Previous Balance			\$227.50
<u>Fees</u>			
08/09/2019	GLU	Review Requisition #40; Commence work on transfer documents	260.00
08/11/2019	GLU	Continue work on transfer documentation	243.75
08/12/2019	GLU	Continue work on requisition 40 documents; Exchange email correspondence with Dominic Cameratta on requisition items; Finalize draft requisition documents; Draft email correspondence circulating draft documents	243.75
08/13/2019	GLU	Review multiple email correspondence from Dominic Cameratta and Amy Hughes on updated requisition; update requisition 40 forms and circulate	162.50
Professional Fees through 08/31/2019			910.00
Total Current Work			910.00
Balance Due			<u>\$1,137.50</u>

*Code under  
capital imp.*

*GR  
9.24.19*

# The News-Press media group

PART OF THE USA TODAY NETWORK

<b>ACCOUNT NAME</b> Corkscrew Farms CDD		<b>ACCOUNT #</b> 9659	<b>PAGE #</b> 1 of 1
<b>INVOICE #</b> 0002732687	<b>BILLING PERIOD</b> Aug 1- Aug 31, 2019	<b>PAYMENT DUE DATE</b> September 20, 2019	
<b>PREPAY (Memo Info)</b> \$0.00	<b>UNAPPLIED (included in amt due)</b> \$0.00	<b>TOTAL AMOUNT DUE</b> \$608.90	
<b>BILLING ACCOUNT NAME AND ADDRESS</b>  CORKSCREW FARMS CDD BRITTANY CRUTCHFIELD 2005 PAN AM CIR STE 300 TAMPA, FL 33607-6008 		<b>BILLING INQUIRIES/ADDRESS CHANGES</b> 1-877-736-7612 or smb@ccc.gannett.com	
		<b>FEDERAL ID</b> 47-2493274	
<b>Terms and Conditions:</b> Past due accounts are subject to interest at the rate of 12% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. <b>All funds payable in US dollars.</b>			

00000096590000000000000027326870006089010266

**NOTE:** Please note the updated "Billing Inquiries/Address Changes" info above. Your account number is **9659** and should be used for all future correspondence. If you had a previous account number, you can reference this number if needed: **0000009659**.

Date	Description	Amount
8/1/19	Balance Forward	\$0.00

## Package Advertising:

Start-End Date	Description	PO Number	Package Cost
7/26/19-8/2/19	0003686979 CYPRESS SHADOWS COM		\$608.90

Received  
SEP 16 2019

9.12.19  
Q

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

# The News-Press media group

PART OF THE USA TODAY NETWORK

<b>ACCOUNT NAME</b> Corkscrew Farms CDD		<b>PAYMENT DUE DATE</b> September 20, 2019		<b>AMOUNT PAID</b>	
<b>ACCOUNT NUMBER</b> 9659		<b>INVOICE NUMBER</b> 0002732687			
<b>CURRENT DUE</b> \$608.90	<b>30 DAYS PAST DUE</b> \$0.00	<b>60 DAYS PAST DUE</b> \$0.00	<b>90 DAYS PAST DUE</b> \$0.00	<b>120+ DAYS PAST DUE</b> \$0.00	<b>UNAPPLIED PAYMENTS</b> \$0.00
					<b>TOTAL AMOUNT DUE</b> \$608.90
<b>REMITTANCE ADDRESS</b> (Include Account# & Invoice# on check)  News-Press Media Group P O Box 677583 Dallas, TX 75267-7583			<b>TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:</b>  <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX  Card Number _____ Exp Date ____ / ____ / ____    CVV Code ____ Signature _____    Date ____		

00000096590000000000000027326870006089010266

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9313	\$ 2,812.50		Management Services - October
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,812.50</b>		
<b>Variable Contract</b>				
Barraco and Associates	20122	\$ 645.00		Professional Services - thru 10/15/2019
Coleman, Yovanovich & Koester, P.A.	6677 001M 33	162.50		Professional Services - thru 09/30/2019
Grau and Associates	18686	500.00		Audit FYE 09/30/2019
<b>Variable Contract Sub-Total</b>		<b>\$ 1,307.50</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
Egis	10018	\$ 7,570.00		Insurance 10/01/2019 thru 10/01/2020
<b>Regular Services Sub-Total</b>		<b>\$ 7,570.00</b>		
<b>Additional Services</b>				
ADA Site Compliance	920	\$ 1,500.00		Compliance Shield - 10/26/2019
DEO	74676	175.00		FY 2019/2020 Special District Fee - 10/01/2019
Meritus	9355	4,200.00		Dissemination Services FY 2019 Bond Series 2016 10/01/2019
Meritus Districts	9436	8.98		Express Shipping - 09/30/2019
The News - Press Media Group	2816440	245.54		Notice of Qualified Engineer - 09/13/2019
<b>Additional Services Sub-Total</b>		<b>\$ 6,129.52</b>		
<b>TOTAL:</b>		<b>\$ 17,819.52</b>		

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Approved (with any necessary revisions noted):

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

Invoice Number: 9313  
Invoice Date: Oct 1, 2019  
Page: 1

Corkscrew Farms CDD  
2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

--

Quantity	Item	Description	Unit Price	Amount
		District Management Services - October		2,812.50

Subtotal	2,812.50
Sales Tax	
Total Invoice Amount	2,812.50
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,812.50</b>



**Barraco and Associates**  
 2271 McGregor Boulevard, Suite 100  
 Fort Myers, FL 33901

Corkscrew Farms CDD  
 Meritus Districts  
 2005 Pan Am Circle, Suite 120  
 Tampa, FL 33607

Invoice number 20122  
 Date 10/15/2019

Project **23331 Corkscrew Farms CDD**

Description	Contract Amount	Percent Complete	Billed To Date	Less Previous Billing	Amount Due This Billing
Task IIIA (TME) Miscellaneous Services	0.00	0.00	75,033.50	74,388.50	645.00
Task IIIB (TM) Reimbursable Expenses	0.00	0.00	204.10	204.10	0.00
01 (TM) Engineer's Report	0.00	0.00	15,462.50	15,462.50	0.00
Total	0.00	0.00	90,700.10	90,055.10	645.00

**Task IIIA (TME) Miscellaneous Services**

	Hours	Rate	Billed Amount
Principal Professional Engineer	3.00	215.00	645.00
<i>Finalize PR AA2-040</i>			
<i>Prepare for and attend BOS meeting</i>			

Invoice total **645.00**

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
20060	09/11/2019	1,165.00		1,165.00			
20122	10/15/2019	645.00	645.00				
Total		1,810.00	645.00	1,165.00	0.00	0.00	0.00

Received  
 OCT 18 2019

51300 3103  
 10-26  
 G.2

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Page: 1  
September 30, 2019  
File No: 6677-001M  
Statement No: 33

Attn: Teresa Farlow

Gen Rep

SENT VIA EMAIL TO: [teresa.farlow@merituscorp.com](mailto:teresa.farlow@merituscorp.com)

	Previous Balance		\$390.00
		<u>Fees</u>	
09/11/2019	GLU	Review agenda and prepare Board of Supervisors meeting; Participate in Board of Supervisors meeting	<u>162.50</u>
		Professional Fees through 09/30/2019	<u>162.50</u>
		Total Current Work	162.50
		Balance Due	<u>\$552.50</u>

51460-3107  
10-16-19  
62

## Grau and Associates

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Corkscrew Farms Community Development District  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607*

Invoice No. 18686  
Date 09/30/2019

---

SERVICE	AMOUNT
Audit FYE 09/30/2019	\$ <u>500.00</u>
Current Amount Due	\$ <u>500.00</u>

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
500.00	0.00	0.00	0.00	0.00	500.00

Payment due upon receipt.



**Corkscrew Farms Community Development District**  
**c/o Meritus**  
**2005 Pan Am Circle, Suite 120**  
**Tampa, FL 33607**

# INVOICE

<b>Customer</b>	Corkscrew Farms Community Development District
<b>Acct #</b>	795
<b>Date</b>	10/07/2019
<b>Customer Service</b>	Charisse Bitner
<b>Page</b>	1 of 1

Payment Information	
<b>Invoice Summary</b>	\$ 7,570.00
<b>Payment Amount</b>	
<b>Payment for:</b>	Invoice#10018
100119337	

**Thank You**

Please detach and return with payment



Customer: Corkscrew Farms Community Development District

Invoice	Effective	Transaction	Description	Amount
10018	10/01/2019	Renew policy	Policy #100119337 10/01/2019-10/01/2020 Florida Insurance Alliance Package - Renew policy Due Date: 10/7/2019  <i>Property - \$2188</i> <i>Gen. liab - \$3024</i> <i>Pub. off - \$2358</i>	7,570.00

*GL*  
*10.9.19*

Total
\$ 7,570.00

**Thank You**

FOR PAYMENTS SENT OVERNIGHT:  
 Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453

<b>Remit Payment To: Egis Insurance Advisors, LLC</b>	(321)233-9939	<b>Date</b>
Lockbox 234021 PO Box 84021 Chicago, IL 60689-4002	sclimer@egisadvisors.com	10/07/2019

**ADA Site Compliance**

6400 Boynton Beach Blvd 742721  
Boynton Beach, FL 33474  
accounting@adasitecompliance.com

**Invoice****BILL TO**

Corkscrew Farms CDD

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
920	10/26/2019	\$1,500.00	11/09/2019	Net 14	

DESCRIPTION	AMOUNT
Website Accessibility & Compliance, Compliance Shield, Accessibility Policy, Technological Auditing	1,500.00

**BALANCE DUE**

**\$1,500.00**

51300-5103  
10.28.19  
QFZ

**Florida Department of Economic Opportunity, Special District Accountability Program**  
**FY 2019/2020 Special District Fee Invoice and Update Form**  
 Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 74676			Date Invoiced: 10/01/2019
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2019: \$175.00

**STEP 1:** Review the following information, make changes directly on the form, and sign and date:

**1. Special District's Name, Registered Agent's Name, and Registered Office Address:**

**Corkscrew Farms Community Development District**  
 Mr. Brian Lamb  
 Meritus  
 2005 Pan Am Circle, Suite 120  
 Tampa, FL 33607



FLORIDA DEPARTMENT of  
 ECONOMIC OPPORTUNITY

Received

OCT 04 2019

**2. Telephone:** (813) 397-5121  
**3. Fax:** (813) 873-7070  
**4. Email:** brian.lamb@merituscorp.com  
**5. Status:** Independent  
**6. Governing Body:** Elected  
**7. Website Address:** www.corkscrewfarmscdd.com  
**8. County(ies):** Lee  
**9. Function(s):** Community Development  
**10. Boundary Map on File:** 02/02/2017  
**11. Creation Document on File:** 02/02/2017  
**12. Date Established:** 12/16/2015  
**13. Creation Method:** Local Ordinance  
**14. Local Governing Authority:** Lee County  
**15. Creation Document(s):** County Ordinance 15-16  
**16. Statutory Authority:** Chapter 190, Florida Statutes  
**17. Authority to Issue Bonds:** Yes  
**18. Revenue Source(s):** Assessments  
**19. Most Recent Update:** 10/05/2018

I do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature: [Signature] Date 10/4/19

**STEP 2:** Pay the annual fee or certify eligibility for the zero fee:

a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at [www.Floridajobs.org/SpecialDistrictFee](http://www.Floridajobs.org/SpecialDistrictFee) or by check payable to the Department of Economic Opportunity.

b. **Or, Certify Eligibility for the Zero Fee:** By initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.

1. ☐ This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
2. ☐ This special district is in compliance with the reporting requirements of the Department of Financial Services.
3. ☐ This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2017/2018 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: ☐ Denied: ☐ Reason: \_\_\_\_\_

**STEP 3:** Make a copy of this form for your records.

**STEP 4:** Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.

**Meritus Districts**

2005 Pan Am Circle

Suite 300

Tampa, FL 33607

Voice: 813-397-5121

Fax: 813-873-7070

**INVOICE**

Invoice Number: 9355

Invoice Date: Oct 1, 2019

Page: 1

**Bill To:**Corkscrew Farms CDD  
2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607**Ship to:****Customer ID**

Corkscrew Farms CDD

**Customer PO****Payment Terms**

Net Due

**Shipping Method**

Best Way

**Ship Date****Due Date**

10/1/19

Quantity	Item	Description	Unit Price	Amount
		Dissemination Services Fiscal Year 2019 Bond Series 2016, 2017		4,200.00
		51300 3104		

Subtotal	4,200.00
Sales Tax	
Total Invoice Amount	4,200.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>4,200.00</b>

DN

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

Invoice Number: 9436  
Invoice Date: Oct 10, 2019  
Page: 1

Corkscrew Farms CDD  
2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607


<b>Customer ID</b>	<b>Customer PO</b>	<b>Payment Terms</b>	
Corkscrew Farms CDD		Net Due	
	<b>Shipping Method</b>	<b>Ship Date</b>	<b>Due Date</b>
	Best Way		10/10/19

Quantity	Item	Description	Unit Price	Amount
		Express shipping - 9/30/19		8.98

Subtotal	8.98
Sales Tax	
Total Invoice Amount	8.98
Payment/Credit Applied	
<b>TOTAL</b>	<b>8.98</b>




ANNA LYALINA 8133975120 MERITUS CORPORATION 2005 PAN AM CIRCLE TAMPA FL 33607		0.5 LBS LTR	1 OF 1
<b>SHIP TO:</b> LOCKBOX SERVICES-12-2657 8138737300 US BANK, NA - CDD 1200 ENERGY PARK DRIVE EP-MN-01LB <b>SAINT PAUL MN 55108</b>			
		<b>MN 554 9-02</b> 	
<b>UPS NEXT DAY AIR SAVER 1P</b> TRACKING #: 1Z A7E 454 13 9936 6682			
			
BILLING: P/P			
Reference No.1: UPS 9.30.19			
XOL 19.09.23		NV45 15.0A 07/2019	
			

898

# The News-Press media group

PART OF THE USA TODAY NETWORK

<b>ACCOUNT NAME</b> Corkscrew Farms CDD		<b>ACCOUNT #</b> 9659	<b>PAGE #</b> 1 of 1
<b>INVOICE #</b> 0002816440	<b>BILLING PERIOD</b> Sep 1- Sep 30, 2019	<b>PAYMENT DUE DATE</b> October 20, 2019	
<b>PREPAY (Memo Info)</b> \$0.00	<b>UNAPPLIED (included in amt due)</b> \$0.00	<b>TOTAL AMOUNT DUE</b> \$245.54	
<b>BILLING ACCOUNT NAME AND ADDRESS</b>  CORKSCREW FARMS CDD BRITTANY CRUTCHFIELD 2005 PAN AM CIR STE 300 TAMPA, FL 33607-6008 		<b>BILLING INQUIRIES/ADDRESS CHANGES</b> 1-877-736-7612 or smb@ccc.gannett.com	<b>FEDERAL ID</b> 47-2493274
<b>Terms and Conditions:</b> Past due accounts are subject to interest at the rate of 12% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. <b>All funds payable in US dollars.</b>			

00000096590000000000000028164400002455410268

**NOTE:** Please note the updated Billing Inquiries/Address Changes info above. Your account number is **9659** and should be used for all future correspondence. If you had a previous account number, you can reference this number if needed: **0000009659**.

Date	Description	Amount
9/1/19	Balance Forward	\$608.90
9/26/19	PAYMENT - THANK YOU	-\$608.90

## Package Advertising:

Start-End Date	Description	PO Number	Package Cost
9/13/19-9/13/19	0003768363 REQUEST FOR QUALIFI		\$245.54

Received  
OCT 15 2019

51300.4801

10-16-19  
602

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

# The News-Press media group

PART OF THE USA TODAY NETWORK

<b>ACCOUNT NAME</b> Corkscrew Farms CDD		<b>PAYMENT DUE DATE</b> October 20, 2019		<b>AMOUNT PAID</b>	
<b>ACCOUNT NUMBER</b> 9659		<b>INVOICE NUMBER</b> 0002816440			
<b>CURRENT DUE</b> \$245.54	<b>30 DAYS PAST DUE</b> \$0.00	<b>60 DAYS PAST DUE</b> \$0.00	<b>90 DAYS PAST DUE</b> \$0.00	<b>120+ DAYS PAST DUE</b> \$0.00	<b>UNAPPLIED PAYMENTS</b> \$0.00
					<b>TOTAL AMOUNT DUE</b> \$245.54
<b>REMITTANCE ADDRESS</b> (Include Account# & Invoice# on check)  News-Press Media Group P O Box 677583 Dallas, TX 75267-7583			<b>TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:</b>  <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX  Card Number _____ Exp Date ____/____/____    CVV Code _____ Signature _____    Date _____		

00000096590000000000000028164400002455410268

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9399	\$ 2,813.55		Management Services - November
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,813.55</b>		
<b>Variable Contract</b>				
Coleman, Yovanovich & Koester, P.A.	6677 001M 34	\$ 373.75		Professional Services - thru 11/18/19
<b>Variable Contract Sub-Total</b>		<b>\$ 373.75</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
Grau and Associates	GA093019	\$ 46.00		Audit Confirmation - 09/30/19
The News - Press Media Group	2932531	326.72		FY20 Notice of Regular Board Meeting - 10/04/19
US Bank	5532047	4,040.63		Series 2016 Trust Fees - FY20
US Bank	5532048	1,000.00	<b>\$ 5,040.63</b>	Series 2016 Investment Agreement - FY20
<b>Regular Services Sub-Total</b>		<b>\$ 5,413.35</b>		
<b>Additional Services</b>				
<b>Additional Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>TOTAL:</b>		<b>\$ 8,600.65</b>		

Approved (with any necessary revisions noted):

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

# INVOICE

Invoice Number: 9399  
Invoice Date: Nov 1, 2019  
Page: 1

<b>Bill To:</b>
Corkscrew Farms CDD 2005 Pan Am Circle Suite 300 Tampa, FL 33607

<b>Ship to:</b>	

<b>Customer ID</b>	<b>Customer PO</b>	<b>Payment Terms</b>	
Corkscrew Farms CDD		Net Due	
	<b>Shipping Method</b>	<b>Ship Date</b>	<b>Due Date</b>
	Best Way		11/1/19

[illegible]

Subtotal	2,813.55
Sales Tax	
Total Invoice Amount	2,813.55
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,813.55</b>

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Attn: Teresa Farlow

Gen Rep

Page: 1  
November 18, 2019  
File No: 6677-001M  
Statement No: 34

SENT VIA EMAIL TO: [teresa.farlow@merituscorp.com](mailto:teresa.farlow@merituscorp.com)

Previous Balance \$552.50

Fees

10/01/2019	GLU	Review multiple email correspondence from Brian Lamb on certificate of insurance; Review files on traffic control agreement	97.50
10/04/2019	GLU	Review email correspondence from Ray Blacksmith on traffic control agreement	32.50
10/07/2019	GLU	Review email correspondence from Nick Cameratta on traffic control agreement	32.50
10/14/2019	GLU	Review email correspondence from Ray Blacksmith on traffic control agreement	32.50
10/25/2019	GLU	Review email correspondence from Tony Cameratta on SFWMD permit transfer matters; Review back-up on same.	97.50
10/28/2019	GLU	Review multiple email correspondence from Carl Barraco and Tony Cameratta regarding stormwater permit turnover; Telephone conference with Carl Barraco	81.25
		Professional Fees through 11/18/2019	373.75
		Total Current Work	373.75

Payments

Total Payments Through 11/18/2019 -390.00


Balance Due \$536.25

51460-3107  
11.14.19  
WZ

Invoice Month	Date	Request Date	Client Name	Engagement Number	PR#	Qty	Price	Amount
October	10/23/2019 11:42 AM	09/30/2019	Avelar Creek CDD	Meritus	Q3466842I141	1	23.00	23.00
October	10/23/2019 11:43 AM	09/30/2019	Bull Frog Creek	Meritus	T34668476V20	2	23.00	46.00
October	10/23/2019 11:44 AM	09/30/2019	Carlton Lakes	Meritus	W34668495S93	3	23.00	69.00
October	10/23/2019 11:44 AM	09/30/2019	Champions Reserve	Meritus	B3466850G353	1	23.00	23.00
October	10/23/2019 11:45 AM	09/30/2019	Corkscrew Farms	Meritus	F34668517X16	2	23.00	46.00
October	10/23/2019 11:45 AM	09/30/2019	Creek Preserve	Meritus	Z3466852I189	1	23.00	23.00
October	10/23/2019 11:48 AM	09/30/2019	Cypress Preserve CDD	Meritus	Z3466860G386	1	23.00	23.00
October	10/23/2019 11:53 AM	09/30/2019	Cypress Shadows	Meritus	P3466874A262	2	23.00	46.00
October	10/23/2019 11:54 AM	09/30/2019	Grand Oaks	Meritus	R34668758K44	1	23.00	23.00
October	10/23/2019 11:54 AM	09/30/2019	La Collina	Meritus	U3466876P431	1	23.00	23.00
October	10/23/2019 11:55 AM	09/30/2019	Longleaf	Meritus	H34668795S43	2	23.00	46.00
October	10/23/2019 11:55 AM	09/30/2019	North Park Isle	Meritus	F34668817X14	1	23.00	23.00
October	10/23/2019 11:56 AM	09/30/2019	Parkway Center	Meritus	V3466886P411	5	23.00	115.00
October	10/23/2019 11:57 AM	09/30/2019	Riverbend CDD	Meritus	L3466890G349	2	23.00	46.00
October	10/23/2019 11:57 AM	09/30/2019	Rivercrest	Meritus	Z34668917X90	2	23.00	46.00
October	10/23/2019 11:57 AM	09/30/2019	Shell Point	Meritus	Q34668939R31	1	23.00	23.00
October	10/23/2019 11:59 AM	09/30/2019	Sherwood Manor CDD	Meritus	U34668976V39	1	23.00	23.00
October	10/23/2019 11:59 AM	09/30/2019	South Fork III	Meritus	V34668995S17	3	23.00	69.00
October	10/23/2019 12:00 PM	09/30/2019	Summit at Fern Hill	Meritus	V3466902I178	2	23.00	46.00
October	10/23/2019 12:01 PM	09/30/2019	The Heights CDD	Meritus	W34669058K45	2	23.00	46.00
October	10/23/2019 12:02 PM	09/30/2019	Timber Creek CDD	Meritus	F34669095S39	1	23.00	23.00
October	10/23/2019 12:02 PM	09/30/2019	Touchstone CDD	Meritus	T3466910G341	1	23.00	23.00
October	10/23/2019 12:02 PM	09/30/2019	Ventana CDD	Meritus	N34669117X68	1	23.00	23.00
<b>TOTAL</b>								<b>897.00</b>

# The News-Press media group

PART OF THE USA TODAY NETWORK

<b>ACCOUNT NAME</b> Corkscrew Farms CDD		<b>ACCOUNT #</b> 9659	<b>PAGE #</b> 1 of 1
<b>INVOICE #</b> 0002932531	<b>BILLING PERIOD</b> Oct 1- Oct 31, 2019	<b>PAYMENT DUE DATE</b> November 20, 2019	
<b>PREPAY (Memo Info)</b> \$0.00	<b>UNAPPLIED (included in amt due)</b> \$0.00	<b>TOTAL AMOUNT DUE</b> <b>\$326.72</b>	
<b>BILLING ACCOUNT NAME AND ADDRESS</b>  CORKSCREW FARMS CDD BRITTANY CRUTCHFIELD 2005 PAN AM CIR STE 300 TAMPA, FL 33607-6008 		<b>BILLING INQUIRIES/ADDRESS CHANGES</b> 1-877-736-7612 or smb@ccc.gannett.com	<b>FEDERAL ID</b> 47-2493274
<b>Terms and Conditions:</b> Past due accounts are subject to interest at the rate of 12% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. <b>All funds payable in US dollars.</b>			

00000096590000000000000029325310003267210263

**NOTE:** Please note the updated Billing Inquiries/Address Changes info above. Your account number is **9659** and should be used for all future correspondence. If you had a previous account number, you can reference this number if needed: **000009659**.

Date	Description	Amount
10/1/19	Balance Forward	\$245.54
10/22/19	PAYMENT - THANK YOU	-\$245.54

## Package Advertising:

Start-End Date	Description	PO Number	Package Cost
10/4/19-10/4/19	0003809321 NOTICE OF REGULAR B	2020 Meeti	\$326.72

51300-4801  
11.14.19  
EZ

Received  
NOV 12 2019

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

# The News-Press media group

PART OF THE USA TODAY NETWORK

<b>ACCOUNT NAME</b> Corkscrew Farms CDD		<b>PAYMENT DUE DATE</b> November 20, 2019		<b>AMOUNT PAID</b>	
<b>ACCOUNT NUMBER</b> 9659		<b>INVOICE NUMBER</b> 0002932531			
<b>CURRENT DUE</b> \$326.72	<b>30 DAYS PAST DUE</b> \$0.00	<b>60 DAYS PAST DUE</b> \$0.00	<b>90 DAYS PAST DUE</b> \$0.00	<b>120+ DAYS PAST DUE</b> \$0.00	<b>UNAPPLIED PAYMENTS</b> \$0.00
					<b>TOTAL AMOUNT DUE</b> <b>\$326.72</b>
<b>REMITTANCE ADDRESS</b> (Include Account# & Invoice# on check)  News-Press Media Group P O Box 677583 Dallas, TX 75267-7583			<b>TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:</b>  <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX  Card Number _____ Exp Date ____ / ____ / ____    CVV Code _____ Signature _____    Date _____		

00000096590000000000000029325310003267210263



# The News-Press media group

news-press.com A GANNETT COMPANY

## Classified Ad Receipt (For Info Only - NOT A BILL)

**Customer:** CORKSCREW FARMS CDD

**Ad No.:** 0003809321

**Address:** 2005 PAN AM CIR STE 300  
TAMPA FL 33607  
USA

**Net Amt:** \$326.72

**Run Times:** 1

**No. of Affidavits:** 1

**Run Dates:** 10/04/19

### Text of Ad:

#### NOTICE OF REGULAR BOARD MEETING SCHEDULE FISCAL YEAR 2020 CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Corkscrew Farms Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2020 to be held at Corkscrew Farms Clubhouse located at The Place at Corkscrew, 4954 Royal Gulf Circle, Fort Myers, FL 33966 on the following dates at 1:00 p.m.:

October	16, 2019	1:00 p.m.
November	20, 2019	1:00 p.m.
December	18, 2019	1:00 p.m.
January	15, 2020	1:00 p.m.
February	19, 2020	1:00 p.m.
March	18, 2020	1:00 p.m.
April	15, 2020	1:00 p.m.
May	20, 2020	1:00 p.m.
June	17, 2020	1:00 p.m.
July	15, 2020	1:00 p.m.
August	19, 2020	1:00 p.m.
September	16, 2020	1:00 p.m.

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 397-5120, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Brian Lamb  
District Manager  
AD#3809321 10/4/2019



Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 5532047  
Account Number: 252523000  
Invoice Date: 10/25/2019  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

CORKSCREW FARMS CDD  
ATTN DISTRICT MANAGER  
2005 PAN AM CIRCLE SUITE 120  
TAMPA FL 33607

CORKSCREW FARMS CDD SERIES 2016

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$4,040.63

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

CORKSCREW FARMS CDD SERIES 2016

Invoice Number: 5532047  
Account Number: 252523000  
Current Due: \$4,040.63  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

Wire Instructions:

U.S. Bank  
ABA # 091000022  
Acct # 1-801-5013-5135  
Trust Acct # 252523000  
Invoice # 5532047  
Attn: Fee Dept St. Paul

Please mail payments to:

U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 5532047  
Invoice Date: 10/25/2019  
Account Number: 252523000  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

**CORKSCREW FARMS CDD SERIES 2016**

Accounts Included 252523000 252523002 252523004 252523005 252523006  
In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,750.00	100.00%	\$3,750.00
<b>Subtotal Administration Fees - In Advance 10/01/2019 - 09/30/2020</b>				<b>\$3,750.00</b>
Incidental Expenses	3,750.00	0.0775		\$290.63
<b>Subtotal Incidental Expenses</b>				<b>\$290.63</b>
<b>TOTAL AMOUNT DUE</b>				<b>\$4,040.63</b>





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 5532048  
Account Number: 252523001  
Invoice Date: 10/25/2019  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

CORKSCREW FARMS CDD  
ATTN DISTRICT MANAGER  
2005 PAN AM CIRCLE SUITE 120  
TAMPA FL 33607

CORKSCREW FARMS 2016

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

### STATEMENT SUMMARY

**PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.**

**TOTAL AMOUNT DUE \$1,000.00**

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

CORKSCREW FARMS 2016

Invoice Number: 5532048  
Account Number: 252523001  
Current Due: \$1,000.00  
  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

**Wire Instructions:**

U.S. Bank  
ABA # 091000022  
Acct # 1-801-5013-5135  
Trust Acct # 252523001  
Invoice # 5532048  
Attn: Fee Dept St. Paul

**Please mail payments to:**

U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 5532048  
Invoice Date: 10/25/2019  
Account Number: 252523001  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

CORKSCREW FARMS 2016

Accounts Included 252523001

In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04341 Investment Agreement	1.00	1,000.00	100.00%	\$1,000.00
<b>Subtotal Administration Fees - In Advance 10/01/2019 - 09/30/2020</b>				<b>\$1,000.00</b>
<b>TOTAL AMOUNT DUE</b>				<b>\$1,000.00</b>



## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9502	\$ 2,815.13		Management Services - December
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,815.13</b>		
<b>Variable Contract</b>				
Egis	10287	\$ 1,752.00		Add Property - FY20
<b>Variable Contract Sub-Total</b>		<b>\$ 1,752.00</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
<b>Regular Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>Additional Services</b>				
<b>Additional Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>TOTAL:</b>		<b>\$ 4,567.13</b>		

Approved (with any necessary revisions noted):

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

# INVOICE

Invoice Number: 9502  
Invoice Date: Dec 1, 2019  
Page: 1

<b>Bill To:</b>	
Corkscrew Farms CDD	
2005 Pan Am Circle	
Suite 300	
Tampa, FL 33607	

**Ship to:**

Customer ID	Customer PO	Payment Terms	
Corkscrew Farms CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		12/1/19

[illegible]

Subtotal	2,815.13
Sales Tax	
Total Invoice Amount	2,815.13
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,815.13</b>



**Corkscrew Farms Community Development District**  
**c/o Meritus**  
**2005 Pan Am Circle, Suite 120**  
**Tampa, FL 33607**

# INVOICE

<b>Customer</b>	Corkscrew Farms Community Development District
<b>Acct #</b>	795
<b>Date</b>	12/10/2019
<b>Customer Service</b>	Charisse Bitner
<b>Page</b>	1 of 1

Payment Information	
<b>Invoice Summary</b>	\$ 1,752.00
<b>Payment Amount</b>	
<b>Payment for:</b>	Invoice#10287
100119337	

**Thank You**

Please detach and return with payment



Customer: Corkscrew Farms Community Development District

Invoice	Effective	Transaction	Description	Amount
10287	10/01/2019	Policy change	Policy #100119337 10/01/2019-10/01/2020 Florida Insurance Alliance Package - Add Property Due Date: 12/10/2019	1,752.00
				<b>Total</b>
				\$ 1,752.00

**Thank You**

*FOR PAYMENTS SENT OVERNIGHT:*  
 Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453

<b>Remit Payment To: Egis Insurance Advisors, LLC</b>	(321)233-9939	<b>Date</b>
Lockbox 234021 PO Box 84021 Chicago, IL 60689-4002	sclimer@egisadvisors.com	12/10/2019





Florida<sup>TM</sup>  
Insurance  
Alliance

### Coverage Agreement Endorsement

**Endorsement No.:** 1

**Member:** Corkscrew Farms Community Development  
District

**Effective Date:** 10/01/2019

**Agreement No.:** 100119337

**Coverage Period:** October 1, 2019 to October 1, 2020

---

In consideration of **an additional premium of \$1,752.00**, the coverage agreement is amended as follows:

Property

Added:

As Per Schedule Attached

---

**Subject otherwise to the terms, conditions and exclusions of the coverage agreement.**

Issued: November 25, 2019

Authorized by: 



**Policy No.:** 100119337

**Agent:** Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built Const Type	Eff. Date	Building Value		Total Insured Value	
	Roof Shape	Roof Pitch		Term Date	Contents Value		Covering Replaced	Roof Yr Blt
				Roof Covering				
1	East Guardhouse		Joisted masonry	10/01/2019	\$125,000		\$125,000	
	19490 Grammercy Blvd Estero FL 33928			10/01/2020				
Unit #	Description Address		Year Built Const Type	Eff. Date	Building Value		Total Insured Value	
	Roof Shape	Roof Pitch		Term Date	Contents Value		Covering Replaced	Roof Yr Blt
				Roof Covering				
2	West Guardhouse		Joisted masonry	10/01/2019	\$125,000		\$125,000	
	19500 Bridge Hampton Dr. Estero FL 33928			10/01/2020				
Unit #	Description Address		Year Built Const Type	Eff. Date	Building Value		Total Insured Value	
	Roof Shape	Roof Pitch		Term Date	Contents Value		Covering Replaced	Roof Yr Blt
				Roof Covering				
3	Pump Station # 1		Pump / lift station	10/01/2019	\$100,000		\$100,000	
	19502 Bridge Hampton Dr. Estero FL 33928			10/01/2020				
Unit #	Description Address		Year Built Const Type	Eff. Date	Building Value		Total Insured Value	
	Roof Shape	Roof Pitch		Term Date	Contents Value		Covering Replaced	Roof Yr Blt
				Roof Covering				
4	Pump Station # 2		Pump / lift station	10/01/2019	\$100,000		\$100,000	
	19891 Beechcrest Place Estero FL 33928			10/01/2020				
			Total:	Building Value \$450,000		Contents Value \$0		Insured Value \$450,000

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9462	\$ 2,813.00		Management Services - January
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,813.00</b>		
<b>Variable Contract</b>				
Coleman, Yovanovich & Koester, P.A.	6677 001M 35	\$ 325.00		Professional Services thru 12/26/19
Coleman, Yovanovich & Koester, P.A.	6677 001M 36	81.25	<b>\$ 406.25</b>	Professional Services - Thru 01/14/2020
<b>Variable Contract Sub-Total</b>		<b>\$ 406.25</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
<b>Regular Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>Additional Services</b>				
<b>Additional Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>TOTAL:</b>		<b>\$ 3,219.25</b>		

Approved (with any necessary revisions noted):

Signature

Printed Name

Title (check one):

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

[ ] Chairman [ ] Vice Chairman [ ] Assistant Secretary

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

# INVOICE

Invoice Number: 9462  
Invoice Date: Jan 1, 2020  
Page: 1

<b>Bill To:</b>
Corkscrew Farms CDD 2005 Pan Am Circle Suite 300 Tampa, FL 33607

Ship to:	

Customer ID	Customer PO	Payment Terms	
Corkscrew Farms CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		1/1/20

[illegible]

Subtotal	2,813.00
Sales Tax	
Total Invoice Amount	2,813.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,813.00</b>



Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Attn: Teresa Farlow

Gen Rep

Page: 1  
December 26, 2019  
File No: 6677-001M  
Statement No: 35

SENT VIA EMAIL TO: [teresa.farlow@merituscorp.com](mailto:teresa.farlow@merituscorp.com)

Previous Balance \$536.25

Fees

11/06/2019	GLU	Telephone conference with Antoinette Hornsby on Corkscrew Farms CDD traffic agreement; dc ray Blacksmith and Brian Lamb; Review and respond to email correspondence from Brian Lamb on indemnity questions	162.50
11/07/2019	GLU	Review multiple email correspondence from Ray Blacksmith regarding traffic control agreement; Draft email correspondence to Manager	65.00
11/12/2019	GLU	Review email correspondence from Brian Lamb on agenda matters	32.50
11/20/2019	GLU	Review and respond to email correspondence from Ray Blacksmith regarding Estero Fire swap	65.00
		Professional Fees through 12/26/2019	325.00
		Total Current Work	325.00

Payments

Total Payments Through 12/26/2019 -536.25

Balance Due \$325.00

51460.3107  
G.R.  
1.6.2020

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Page: 1  
January 14, 2020  
File No: 6677-001M  
Statement No: 36

Attn: Teresa Farlow

Gen Rep

SENT VIA EMAIL TO: [teresa.farlow@merituscorp.com](mailto:teresa.farlow@merituscorp.com)

Previous Balance \$325.00

Fees

12/02/2019	GLU	Review and respond to email correspondence from Brian Lamb on election process; Review files on same.	81.25
		Professional Fees through 01/14/2020	81.25
		Total Current Work	81.25
		Balance Due	<u>\$406.25</u>

51400-3107  
62

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9554	\$ 2,816.18		Management Services - February
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,816.18</b>		
<b>Variable Contract</b>				
<b>Variable Contract Sub-Total</b>		<b>\$ 0.00</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
<b>Regular Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>Additional Services</b>				
Barraco and Associates	20460	\$ 3,145.50		Task IIA Miscellaneous Services 02/05/20
Grau and Associates	19042	2,500.00		Audit Service Charge for FYE 09/30/19
Meritus Districtssss	9602	729.15		Charges for the difference between acutal and billed from Oct 19 to Feb 20
US Bank	5627803	5,656.88		Trustee, Investment Agreement and Incidental Exprense 01/24/2020
<b>Additional Services Sub-Total</b>		<b>\$ 12,031.53</b>		
<b>TOTAL:</b>		<b>\$ 14,847.71</b>		

Approved (with any necessary revisions noted):



## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

Invoice Number: 9554  
Invoice Date: Feb 1, 2020  
Page: 1

**Bill To:**  
Corkscrew Farms CDD  
2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

<b>Ship to:</b>	
-----------------	--

<b>Customer ID</b>	<b>Customer PO</b>	<b>Payment Terms</b>	
Corkscrew Farms CDD		Net Due	
	<b>Shipping Method</b>	<b>Ship Date</b>	<b>Due Date</b>
	Best Way		2/1/20

[illegible]

Subtotal	2,816.18
Sales Tax	
Total Invoice Amount	2,816.18
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,816.18</b>

22

**Barraco and Associates**

2271 McGregor Boulevard, Suite 100  
Fort Myers, FL 33901

Corkscrew Farms CDD  
Meritus Districts  
2005 Pan Am Circle, Suite 120  
Tampa, FL 33607

Invoice number 20460  
Date 02/05/2019

Project **23331 Corkscrew Farms CDD**

Description	Contract Amount	Percent Complete	Billed To Date	Less Previous Billing	Amount Due This Billing
Task IIIA (TME) Miscellaneous Services	0.00	0.00	78,179.00	75,033.50	3,145.50
Task IIIB (TM) Reimbursable Expenses	0.00	0.00	204.10	204.10	0.00
01 (TM) Engineer's Report	0.00	0.00	15,462.50	15,462.50	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>93,845.60</b>	<b>90,700.10</b>	<b>3,145.50</b>

**Task IIIA (TME) Miscellaneous Services**

	Hours	Rate	Billed Amount
Construction Observer	11.00	78.00	858.00
<i>Check general condition of stormwater system and structures</i>			
<i>Stormwater system inspection (Lake banks, perimeter berms, and control structures)</i>			
Professional Engineer	1.50	195.00	292.50
<i>Research SFWMD certification documents and permit plans.</i>			
Project Manager	0.50	120.00	60.00
<i>Stormwater management system review.</i>			
Principal Professional Engineer	9.00	215.00	1,935.00
<i>Review EOR certification and SFWMD acceptance for recommendation to CDD for final acceptance of water management system</i>			
<i>Coordinate final storm water management field review for CDD final acceptance</i>			
<i>Review surface water managemnt system inspection for system acceptance</i>			
<i>Review CS 7-2</i>			
subtotal	22.00		3,145.50
Phase subtotal			3,145.50
Invoice total			<b>3,145.50</b>

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
20460	02/05/2019	3,145.50					3,145.50
	<b>Total</b>	<b>3,145.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,145.50</b>

Received  
FEB 10 2020

## Grau and Associates

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Corkscrew Farms Community Development District  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607*

Invoice No. 19042  
Date 02/04/2020

---

SERVICE	AMOUNT
Audit FYE 09/30/2019	\$ 2,500.00
Current Amount Due	\$ 2,500.00

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,500.00	0.00	0.00	0.00	0.00	2,500.00

Payment due upon receipt.

**Meritus Districts**

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

**INVOICE**

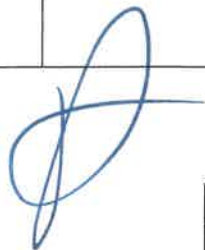
Invoice Number: 9602  
Invoice Date: Feb 11, 2020  
Page: 1

<b>Bill To:</b>
Corkscrew Farms CDD 2005 Pan Am Circle Suite 300 Tampa, FL 33607

<b>Ship to:</b>

Customer ID	Customer PO	Payment Terms	
Corkscrew Farms CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		2/11/20

Quantity	Item	Description	Unit Price	Amount
		Difference between charges for services that should have been billed and actual billing for period 10/1/19 - 2/29/20:		
		District Management Services		104.15
		Website Maintenance		625.00



Subtotal	729.15
Sales Tax	
Total Invoice Amount	729.15
Payment/Credit Applied	
<b>TOTAL</b>	<b>729.15</b>



Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 5627803  
Account Number: 260672000  
Invoice Date: 01/24/2020  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

CORKSCREW FARMS CDD  
ATTN DISTRICT MANAGER  
2005 PAN AM CIRCLE SUITE 300  
TAMPA FL 33607

CORKSCREW FARMS CDD SERIES 2017

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

### STATEMENT SUMMARY

**PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.**

TOTAL AMOUNT DUE

\$5,656.88

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

CORKSCREW FARMS CDD SERIES 2017

Invoice Number:	5627803
Account Number:	260672000
Current Due:	\$5,656.88
Direct Inquiries To:	VALERIE BARRETO
Phone:	407-835-3804

#### Wire Instructions:

U.S. Bank  
ABA # 091000022  
Acct # 1-801-5013-5135  
Trust Acct # 260672000  
Invoice # 5627803  
Attn: Fee Dept St. Paul

#### Please mail payments to:

U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

3/3

Invoice Number: 5627803  
Invoice Date: 01/24/2020  
Account Number: 260672000  
Direct Inquiries To: VALERIE BARRETO  
Phone: 407-835-3804

**CORKSCREW FARMS CDD SERIES 2017**

Accounts Included 260672000 260672001 260672002 260672003 260672004 260672005  
In This Relationship: 260672006

**CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP**

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,750.00	100.00%	\$3,750.00
04341 Investment Agreement	1.00	1,500.00	100.00%	\$1,500.00
<b>Subtotal Administration Fees - In Advance 01/01/2020 - 12/31/2020</b>				<b>\$5,250.00</b>
Incidental Expenses	5,250.00	0.0775		\$406.88
<b>Subtotal Incidental Expenses</b>				<b>\$406.88</b>
<b>TOTAL AMOUNT DUE</b>				<b>\$5,656.88</b>



## Cone Ranch Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9636	\$ 625.00		Management Services for March 2020
<b>Monthly Contract Sub-Total</b>		<b>\$ 625.00</b>		
<b>Variable Contract</b>				
<b>Variable Contract Sub-Total</b>		<b>\$ 0.00</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
<b>Regular Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>Additional Services</b>				
<b>Additional Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>TOTAL:</b>		<b>\$ 625.00</b>		

Approved (with any necessary revisions noted):

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary



2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

Invoice Number: 9636  
Invoice Date: Mar 1, 2020  
Page: 1

Cone Ranch CDD  
2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

--

<b>Customer ID</b>	<b>Customer PO</b>	<b>Payment Terms</b>	
Cone Ranch CDD		Net Due	
	<b>Shipping Method</b>	<b>Ship Date</b>	<b>Due Date</b>
	Best Way		3/1/20

[illegible]

Subtotal	625.00
Sales Tax	
Total Invoice Amount	625.00
Payment/Credit Applied	
<b>TOTAL</b>	<b>625.00</b>

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
Meritus Districts	9678	\$ 2,958.33		District Management Service Fee - April 2020
<b>Monthly Contract Sub-Total</b>		<b>\$ 2,958.33</b>		
<b>Variable Contract</b>				
<b>Variable Contract Sub-Total</b>		<b>\$ 0.00</b>		
<b>Utilities</b>				
<b>Utilities Sub-Total</b>		<b>\$ 0.00</b>		
<b>Regular Services</b>				
<b>Regular Services Sub-Total</b>		<b>\$ 0.00</b>		
<b>Additional Services</b>				
Barraco and Associates	20711	\$ 390.00		Professional Engineering Service - Offsite Forcemain Record - 03.26.20
Coleman, Yovanovich & Koester, P.A.	6677 001M 39	210.00		Professional Services Thru 04/21/2020
Grau and Associates	19334	1,900.00		Audit FYE 09/30/19
Lee County Property Appraiser	9138	1,325.00		2019 Non AD Valorem Roll -11/09/2019
<b>Additional Services Sub-Total</b>		<b>\$ 3,825.00</b>		
<b>TOTAL:</b>				
		<b>\$ 6,783.33</b>		

Approved (with any necessary revisions noted):

## Corkscrew Farms Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
--------	---------------------------	--------	-----------------	----------------------

Signature

Printed Name

**Title (check one):**

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

2005 Pan Am Circle  
Suite 300  
Tampa, FL 33607

Voice: 813-397-5121  
Fax: 813-873-7070

# INVOICE

Invoice Number: 9678  
Invoice Date: Apr 1, 2020  
Page: 1

<b>Bill To:</b>	<b>Ship to:</b>
Corkscrew Farms CDD 2005 Pan Am Circle Suite 300 Tampa, FL 33607	

Customer ID	Customer PO	Payment Terms	
Corkscrew Farms CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		4/1/20

Quantity	Item	Description	Unit Price	Amount
		District Management Services - April		2,833.33
		Website Administration		125.00

Subtotal	2,958.33
Sales Tax	
Total Invoice Amount	2,958.33
Payment/Credit Applied	
<b>TOTAL</b>	<b>2,958.33</b>

**Barraco and Associates**

2271 McGregor Boulevard, Suite 100  
Fort Myers, FL 33901

Received  
MAR 30 2020

Corkscrew Farms CDD  
Meritus Districts  
2005 Pan Am Circle, Suite 120  
Tampa, FL 33607

Invoice number 20711  
Date 03/26/2020

Project 23331 Corkscrew Farms CDD

Description	Contract Amount	Percent Complete	Billed To Date	Less Previous Billing	Amount Due This Billing
Task IIIA (TME) General Services	0.00	0.00	78,569.00	78,179.00	390.00
Task IIIB (TM) Reimbursable Expenses	0.00	0.00	204.10	204.10	0.00
01 (TM) Engineer's Report	0.00	0.00	15,462.50	15,462.50	0.00
Total	0.00	0.00	94,235.60	93,845.60	390.00

**Task IIIA (TME) General Services**

	Hours	Rate	Billed Amount
Professional Engineer	2.00	195.00	390.00

*Offsite forcemain record drawing comments from LCU.*

Invoice total **390.00**

**Aging Summary**

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
20711	03/26/2020	390.00	390.00				
Total		390.00	390.00	0.00	0.00	0.00	0.00

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Bank Building  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103-3556  
Telephone: (239) 435-3535  
Fax: (239) 435-1218

Corkscrew Farms CDD  
c/o Meritus Corp.  
Brian Lamb, District Manager  
2005 Pan Am Circle, Suite 120  
Tampa FL 33607

Attn: Teresa Farlow

Gen Rep

Page: 1  
April 21, 2020  
File No: 6677-001M  
Statement No: 39

SENT VIA EMAIL TO: [teresa.farlow@merituscorp.com](mailto:teresa.farlow@merituscorp.com)

Previous Balance \$175.00

Fees

03/03/2020	GLU	Review and respond to email correspondence from Ray Blacksmith on deed transferring properties; Follow-up and review files	140.00
03/04/2020	GLU	Review multiple email correspondence from Brian Lamb and Ray Blacksmith on conveyances	70.00
		Professional Fees through 04/21/2020	210.00
		Total Current Work	210.00

Payments

Total Payments Through 04/21/2020	-175.00
Balance Due	<u>\$210.00</u>

BS  
3107  
5142

## Grau and Associates

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Corkscrew Farms Community Development District*  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

Invoice No. 19334  
Date 04/02/2020

---

### SERVICE

### AMOUNT

Audit FYE 09/30/2019

\$ 1,900.00

Current Amount Due

\$ 1,900.00

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,900.00	0.00	0.00	0.00	0.00	1,900.00

Payment due upon receipt.



STATE OF FLORIDA  
**LEE COUNTY PROPERTY APPRAISER**  
KENNETH M. WILKINSON, C.F.A.

**Mailing Address:**  
P.O. Box 1546  
Fort Myers, Florida 33902-1546

**Physical Address:**  
2480 Thompson Street  
Fort Myers, Florida 33901-3074



Telephone: (239) 533-6100 - (866)673-2868 (From anywhere in Continental US except 239 area code)  
Facsimile: (239) 533-6160 Website: [www.leepa.org](http://www.leepa.org)

**INVOICE**

**BILL TO:**

**Corkscrew Farms CDD**  
Meritus Districts  
2005 Pan Am Circle Ste 120  
Tampa, FL 33607

**Date:** 11/19/2019  
**Invoice Number:** 009138  
**Customer ID:** 000351  
**Terms:** Due Upon Receipt  
**Tax Roll Mgr:**

**District Authority:** Corkscrew Farms CDD  
**Pursuant to Resolution:**  
**Dated:**

DESCRIPTION	QUANTITY	UNIT DESC.	RATE	EXT. PRICE
2019 Non Ad Valorem Roll	1,325.00		1.00	1,325.00

*Brian.lamb@merituscorp.com*

Please make check payable to Lee County Property Appraiser

**Remit To:**  
Lee County Property Appraisers Office  
Attn: Accounts Receivable - 4th Floor  
P.O. Box 1546  
Fort Myers, FL 33902

**TOTAL: 1,325.00**



# Corkscrew Farms Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2020



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 4/30/2020

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Capital Project Fund - Series 2016	General Fixed Assets	General Long-Term Debt	Total
<b>Assets</b>						
Cash--Operating Account	43,860	0	0	0	0	43,860
Revenue - Series 2016 #3000	0	777,041	0	0	0	777,041
Interest - Series 2016 #3001	0	0	0	0	0	0
Sinking - Series 2016 #3002	0	0	0	0	0	0
Reserve - Series 2016 #3004	0	664,424	0	0	0	664,424
Prepayment - Series 2016 #3005	0	449,127	0	0	0	449,127
Capital Int- Series 2016 #3007	0	0	0	0	0	0
Const/Aquis - Series 2016 #3006	0	0	0	0	0	0
Cost of Issuance - Series 2016	0	0	0	0	0	0
Revenue - Series 2017 #2000	0	0	0	0	0	1,284,921
Interest - Series 2017 #2001	0	0	0	0	0	0
Reserve - Series 2017 #2003	0	0	0	0	0	1,152,267
Prepayment - Series 2017 #2004	0	0	0	0	0	925,472
Const/Aquis - Series 2017 #2005	0	0	0	0	0	261
Capitalized Interest - Series 2017 #2006	0	0	0	0	0	135,766
Costs of Issuance - Series 2017 #2007	0	0	0	0	0	0
Due from Developer	0	0	0	0	0	0
Due From General Fund	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0	0
Prepaid D & O Insurance	0	0	0	0	0	0
Prepaid Trustee Fees	4,243	0	0	0	0	4,243
Prepaid Property Insurance	0	0	0	0	0	0
Construction Work in Progress	0	0	0	41,876,818	0	41,876,818
Amount Available-Debt Service	0	0	0	0	4,067,671	4,067,671
Amount To Be Provided-Debt Service	0	0	0	0	33,162,329	33,162,329
Other	0	0	0	0	0	0
<b>Total Assets</b>	<b>48,102</b>	<b>1,890,591</b>	<b>0</b>	<b>41,876,818</b>	<b>37,230,000</b>	<b>84,544,198</b>
<b>Liabilities</b>						
Accounts Payable	1,535	0	0	0	0	1,535
Accounts Payable-Other	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0

# Corkscrew Farms CDD

## Balance Sheet

As of 4/30/2020

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Capital Project Fund - Series 2016	General Fixed Assets	General Long-Term Debt	Total
Bonds Payable - Series 2016	0	0	0	0	13,330,000	13,330,000
Bond Payable - Series 2017	0	0	0	0	23,900,000	23,900,000
Total Liabilities	1,535	0	0	0	37,230,000	37,231,535
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	1,516,390	(110,060)	0	0	3,650,125
Fund Balance-Unreserved	(2,368)	0	0	0	0	(2,368)
Investment in General Fixed Assets	0	0	0	41,876,818	0	41,876,818
Other	46,567	374,202	0	0	0	1,675,660
Total Fund Equity & Other Credits	44,198	1,890,591	(110,060)	41,876,818	0	47,200,234
Total Liabilities & Fund Equity	45,733	1,890,591	(110,060)	41,876,818	37,230,000	84,431,769

# Corkscrew Farms CDD

## Statement of Revenues & Expenditures

001 - General Fund

From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Discounts & Collection Fees	(112,022)	0	112,022	(100)%
Operations & Maintenance-Tax Roll	205,232	95,482	(109,750)	(53)%
Contributions & Donations From Private Sources				
Developer Contribution	0	5,216	5,216	0 %
Total Revenues	93,210	100,699	7,489	8 %
Expenditures				
Financial & Administrative				
District Manager	34,000	19,833	14,167	42 %
District Engineer	9,500	4,181	5,320	56 %
Disclosure Report	8,400	0	8,400	100 %
Trustee Fees	8,800	7,869	931	11 %
Auditing Services	6,500	7,446	(946)	(15)%
Postage, Phone, Faxes, Copies	150	17	133	89 %
Public Officials Insurance	2,500	2,358	142	6 %
Legal Advertising	2,500	327	2,173	87 %
Bank Fees	300	0	300	100 %
Dues, Licenses, & Fees	260	1,500	(1,240)	(477)%
Web Administration	1,500	2,375	(875)	(58)%
Legal Counsel				
District Counsel	10,000	1,263	8,738	87 %
Other Physical Environment				
Property & Casualty Insurance	7,000	6,964	36	1 %
Reserves				
Undesignated Reserves	1,800	0	1,800	100 %
Total Expenditures	93,210	54,132	39,078	42 %
Excess of Revenues Over (Under) Expenditures	0	46,567	46,567	0 %
Fund Balance, Beginning of Period	0	(2,368)	(2,368)	0 %
Fund Balance, End of Period	0	44,198	44,198	0 %

# Corkscrew Farms CDD

## Statement of Revenues & Expenditures

200 - Debt Service Fund - Series 2016

From 10/1/2019 Through 4/30/2020

(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	921,175	759,035	(162,140)	(18)%
Debt Service Prepayments	0	658,665	658,665	0 %
Debt Service Assessments-Off Roll	0	150,050	150,050	0 %
Interest Earnings				
Interest Earnings	0	7,688	7,688	0 %
Total Revenues	921,175	1,575,439	654,264	71 %
Expenditures				
Debt Service Payments				
Interest	646,176	331,359	314,817	49 %
Principal	275,000	850,000	(575,000)	(209)%
Total Expenditures	921,176	1,181,359	(260,183)	(28)%
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(19,877)	(19,877)	0 %
Total Other Financing Sources	0	(19,877)	(19,877)	0 %
Excess of Revenues Over (Under) Expenditures	(1)	374,202	374,203	(37,420,289)%
Fund Balance, Beginning of Period	0	1,516,390	1,516,390	0 %
Fund Balance, End of Period	(1)	1,890,591	1,890,592	(189,059,246)%

# Corkscrew Farms CDD

## Statement of Revenues & Expenditures

201 - Debt Service Fund - Series 2017

From 10/1/2019 Through 4/30/2020

(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	1,542,381	943,211	(599,170)	(39)%
Debt Service Prepayments	0	704,785	704,785	0 %
Debt Service Assessments-Off Roll	0	174,000	174,000	0 %
Interest Earnings				
Interest Earnings	0	165,995	165,995	0 %
Total Revenues	<u>1,542,381</u>	<u>1,987,991</u>	<u>445,610</u>	<u>29 %</u>
Expenditures				
Financial & Administrative				
Trustee Fees	0	160,000	(160,000)	0 %
Debt Service Payments				
Interest	1,182,382	592,978	589,404	50 %
Principal	<u>360,000</u>	<u>0</u>	<u>360,000</u>	<u>100 %</u>
Total Expenditures	<u>1,542,382</u>	<u>752,978</u>	<u>789,404</u>	<u>51 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	19,877	19,877	0 %
Total Other Financing Sources	<u>0</u>	<u>19,877</u>	<u>19,877</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>(1)</u>	<u>1,254,890</u>	<u>1,254,891</u>	<u>(125,489,108)%</u>
Fund Balance, Beginning of Period	0	2,243,536	2,243,536	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>3,498,426</u>	<u>3,498,427</u>	<u>(349,842,669)%</u>

## Corkscrew Farms CDD

### Statement of Revenues & Expenditures

300 - Capital Project Fund - Series 2016

From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over (Under) Expenditures	0	0	0	0 %
Fund Balance, Beginning of Period	0	(110,060)	(110,060)	0 %
Fund Balance, End of Period	0	(110,060)	(110,060)	0 %

## Corkscrew Farms CDD

### Statement of Revenues & Expenditures

301 - Capital Project Fund - Series 2017

From 10/1/2019 Through 4/30/2020

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	2	2	0 %
Total Revenues	0	2	2	0 %
Excess of Revenues Over (Under)	0	2	2	0 %
Expenditures				
Fund Balance, Beginning of Period	0	259	259	0 %
Fund Balance, End of Period	0	261	261	0 %



Corkscrew Farms CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 04/30/2020  
Reconciliation Date: 4/30/2020  
Status: Locked

Bank Balance	43,859.61
Less Outstanding Checks/Vouchers	0.00
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	43,859.61
Balance Per Books	<u>43,859.61</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: 04/30/2020

Reconciliation Date: 4/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1203	4/1/2020	System Generated Check/Voucher	175.00	Coleman, Yovanovich & Koester, P.
1204	4/1/2020	System Generated Check/Voucher	2,958.33	Meritus Districts
1205	4/7/2020	System Generated Check/Voucher	390.00	Barraco and Associates
1206	4/13/2020	System Generated Check/Voucher	1,900.00	Grau and Associates
1207	4/15/2020	Series 2016 FY20 Tax Dist ID 8	2,718.25	Corkscrew Farms CDD
1208	4/15/2020	Series 2017 FY20 Tax Dist ID 8	3,377.82	Corkscrew Farms CDD
Cleared Checks/Vouchers			11,519.40	

Corkscrew Farms CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account  
Reconciliation ID: 04/30/2020  
Reconciliation Date: 4/30/2020  
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR186	4/15/2020	Tax Distribution - 04.15.20	6,438.02
Cleared Deposits				6,438.02