# Corkscrew Farms Community Development District

Financial Statements (Unaudited)

> Period Ending February 28, 2021



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

### Balance Sheet

As of 2/28/2021 (In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Debt Service Fund - Series 2017	Capital Project Fund - Series 2016	Capital Project Fund - Series 2017	General Fixed Assets	General Long-Term Debt	Total
Assets								
CashOperating Account	0	0	0	0	0	0	0	0
CashBusey Operating Account	68,445	0	0	0	0	0	0	68,445
Revenue - Series 2016 #3000	0	767,837	0	0	0	0	0	767,837
Interest - Series 2016 #3001	0	0	0	0	0	0	0	0
Sinking - Series 2016 #3002	0	0	0	0	0	0	0	0
Principal - Series 2016	0	0	0	0	0	0	0	0
Reserve - Series 2016 #3004	0	616,518	0	0	0	0	0	616,518
Prepayment - Series 2016 #3005	0	248,168	0	0	0	0	0	248,168
Capital Int- Series 2016 #3007	0	0	0	0	0	0	0	0
Const/Aquis - Series 2016 #3006	0	0	0	0	0	0	0	0
Cost of Issuance - Series 2016	0	0	0	0	0	0	0	0
Revenue - Series 2017 #2000	0	0	903,383	0	0	0	0	903,383
Interest - Series 2017 #2001	0	0	0	0	0	0	0	0
Sinking - Series 2017 #2002	0	0	0	0	0	0	0	0
Reserve - Series 2017 #2003	0	0	984,023	0	0	0	0	984,023
Prepayment - Series 2017 #2004	0	0	950,566	0	0	0	0	950,566
Const/Aquis - Series 2017 #2005	0	0	0	0	0	0	0	0
Capitalized Interest - Series 2017 #2006	0	0	0	0	0	0	0	0
Costs of Issuance - Series 2017 #2007	0	0	0	0	0	0	0	0
Accounts Receivable - Other	0	0	0	0	0	0	0	0
Assessment Receivable - Other	0	0	0	0	0	0	0	0
Assessments Receivable - Tax Roll	0	0	0	0	0	0	0	0
Due from Developer	0	0	0	0	0	0	0	0
Due From General Fund	0	0	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0	0
Prepaid General Liabililty Insurance	0	0	0	0	0	0	0	0
Prepaid D & O Insurance	0	0	0	0	0	0	0	0
Prepaid Trustee Fees	0	0	0	0	0	0	0	0
Prepaid Property Insurance	0	0	0	0	0	0	0	0
Construction Work in Progress	0	0	0	0	0	41,876,818	0	41,876,818
Amount Available-Debt Service	0	0	0	0	0	0	4,067,671	4,067,671
Amount To Be Provided-Debt Service	0	0	0	0	0	0	25,987,329	25,987,329
Other	0	0	0	0	0	0	0	0
Total Assets	68,445	1,632,523	2,837,972	0	0	41,876,818	30,055,000	76,470,758
Liabilities								
Accounts Payable	3,790	0	0	0	0	0	0	3,790
Accounts Payable-Other	0,770	0	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0	0	0

### Balance Sheet

As of 2/28/2021 (In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Debt Service Fund - Series 2017	Capital Project Fund - Series 2016	Capital Project Fund - Series 2017	General Fixed Assets	General Long-Term Debt	Total
Accrued Expenses Payable	0	0	0	0	0	0	0	0
Due To Developer	5,216	0	0	0	0	0	0	5,216
Other Current Liabilities	0	0	0	0	0	0	0	0
Bonds Payable - Series 2016	0	0	0	0	0	0	11,580,000	11,580,000
Bond Payable - Series 2017	0	0	0	0	0	0	18,475,000	18,475,000
Total Liabilities	9,006	0	0	0	0	0	30,055,000	30,064,006
Fund Equity & Other Credits								
Unearned Revenues	0	0	0	0	0	0	0	0
Fund Balance-All Other Reserves	0	1,446,375	3,407,451	0	262	0	0	4,854,087
Fund Balance-Unreserved	4,733	0	0	0	0	0	0	4,733
Investment in General Fixed Assets	0	0	0	0	0	41,876,818	0	41,876,818
Other	54,706	186,149	(569,479)	0	(262)	0	0	(328,887)
Total Fund Equity & Other Credits	59,438_	1,632,523	2,837,972	0_	0	41,876,818	0_	46,406,751
Total Liabilities & Fund Equity	68,445	1,632,523	2,837,972	0	0	41,876,818	30,055,000	76,470,758

### Statement of Revenues & Expenditures General Fund - 001 From 10/1/2020 Through 2/28/2021

(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	(104,375)	0	104,375	(100)%
Operations & Maintenance-Tax Roll	94,371	93,731	(639)	(1)%
Operation & Maintenance-Off Roll	103,215	0	(103,215)	(100)%
Total Revenues	93,210	93,731	521_	1 %
Expenditures				
Financial & Administrative				
District Manager	34,000	14,167	19,833	58 %
District Engineer	10,000	3,388	6,613	66 %
Disclosure Report	4,200	525	3,675	88 %
Trustee Fees	8,800	12,112	(3,312)	(38)%
Auditing Services	5,500	0	5,500	100 %
Postage, Phone, Faxes, Copies	150	426	(276)	(184)%
Public Officials Insurance	2,500	0	2,500	100 %
Legal Advertising	0	2,011	(2,011)	0 %
Bank Fees	300	0	300	100 %
Dues, Licenses, & Fees	260	1,500	(1,240)	(477)%
Office Supplies	0	113	(113)	0 %
Web Administration	0	625	(625)	0 %
ADA Website Compliance	0	1,500	(1,500)	0 %
Legal Counsel				
District Counsel	10,000	2,660	7,340	73 %
Other Physical Environment				
Property & Casualty Insurance	15,000	0	15,000	100 %
Reserves				
Undesignated Reserves	2,500	0	2,500	100 %
Total Expenditures	93,210	39,025_	54,185_	58 %
Excess of Revenues Over (Under) Expenditures	0	54,706	54,706	0 %
Fund Balance, Beginning of Period	0	2,364	2,364	0 %
	0	2,304	2,304	
Fund Balance, End of Period	0	57,069	57,069	0 %

Statement of Revenues & Expenditures

Debt Service Fund - Series 2016 - 200 From 10/1/2020 Through 2/28/2021 (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	1,117,025	745,116	(371,909)	(33)%
Debt Service Prepayments	0	530,767	530,767	0 %
Debt Service Assessments-Off Roll	0	94,640	94,640	0 %
Interest Earnings				
Interest Earnings	0	676	676	0 %
Total Revenues	1,117,025	1,371,199	254,174	23 %
Expenditures				
Debt Service Payments				
Interest	797,025	300,050	496,975	62 %
Principal	320,000	885,000	(565,000)	(177)%
Total Expenditures	1,117,025	1,185,050	(68,025)	(6)%
Excess of Revenues Over (Under) Expenditures	0	186,149	186,149	0 %
Fund Balance, Beginning of Period				
	0	1,446,375	1,446,375	0 %
Fund Balance, End of Period	0	1,632,523	1,632,523	0 %

Statement of Revenues & Expenditures

Debt Service Fund - Series 2017 - 201 From 10/1/2020 Through 2/28/2021 (In Whole Numbers)

Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
1,384,013	925,914	(458,099)	(33)%
0	2,389,514	2,389,514	0 %
0	57,000	57,000	0 %
0	2,019	2,019	0 %
1,384,013	3,374,446	1,990,433	144 %
1,384,012	559,188	824,825	60 %
0	3,385,000	(3,385,000)	0 %
1,384,012	3,944,188	(2,560,176)	(185)%
0	262	262	0 %
0	262_	262_	0 %
1	(569,479)	(569,480)	(56,947,998)%
0	3,407,451	3,407,451	0 %
1	2,837,972	2,837,971	283,797,094 %
	Original 1,384,013 0 0 0 1,384,013 1,384,012 0 1,384,012 0 1,384,012 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0	Original Actual   1,384,013 925,914   0 2,389,514   0 57,000   0 2,019   1,384,013 3,374,446   1,384,012 559,188   0 3,385,000   1,384,012 3,944,188   0 262   1 (569,479)   0 3,407,451	OriginalActualVariance - Original $1,384,013$ 925,914(458,099)02,389,5142,389,514057,00057,00002,0192,0191,384,0133,374,4461,990,4331,384,012559,188824,82503,385,000(3,385,000)1,384,0123,944,188(2,560,176) $0$ 2622621(569,479)(569,480)03,407,4513,407,451

Statement of Revenues & Expenditures

Capital Project Fund - Series 2016 - 300 From 10/1/2020 Through 2/28/2021 (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 %

Statement of Revenues & Expenditures

Capital Project Fund - Series 2017 - 301 From 10/1/2020 Through 2/28/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0 %
Total Revenues	0_	0	0	0 %
Other Financing Sources Interfund Transfer				
Interfund Transfer	0	(262)	(262)	0 %
Total Other Financing Sources	0	(262)	(262)	0 %
Excess of Revenues Over (Under) Expenditures	0	(262)	(262)	0 %
Fund Balance, Beginning of Period				
	0	262	262	0 %
Fund Balance, End of Period	0	0	0	0 %

#### Corkscrew Farms CDD Reconcile Cash Accounts

### Summary

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 02/28/2021 Reconciliation Date: 2/28/2021 Status: Locked

Bank Balance	68,444.79
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	0.00
Reconciled Bank Balance	68,444.79
Balance Per Books	68,444.79_
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

#### Corkscrew Farms CDD Reconcile Cash Accounts

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### Detail

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 02/28/2021 Reconciliation Date: 2/28/2021 Status: Locked

#### Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1020	2/1/2021	System Generated Check/Voucher	2,961.33	Meritus Districts
1021	2/11/2021	System Generated Check/Voucher	5,656.88	U.S. Bank
1022	2/16/2021	Series 2016 FY21 Tax Dist ID 6	7,168.71	Corkscrew Farms CDD
1023	2/16/2021	Series 2017 FY21 Tax Dist ID 6	8,908.16	Corkscrew Farms CDD
1024	2/18/2021	System Generated Check/Voucher	525.00	Meritus Districts
Cleared Checks/Vouch	ners		25,220.08	

#### Corkscrew Farms CDD Reconcile Cash Accounts

### Detail

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 02/28/2021 Reconciliation Date: 2/28/2021 Status: Locked

#### **Cleared Deposits**

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR274	2/16/2021	Tax Distribution - 02.16.21	16,978.66	
Cleared Deposits			16,978.66	