# Corkscrew Farms Community Development District

Financial Statements (Unaudited)

Period Ending April 30, 2021



 $\begin{array}{c} {\bf Meritus\ Districts} \\ 2005\ {\bf Pan\ Am\ Circle} \sim {\bf Suite\ 300} \sim {\bf Tampa,\ FL\ 33607\text{-}1775} \\ {\bf Phone\ (813)\ 873\text{-}7300} \ \sim {\bf Fax\ (813)\ 873\text{-}7070} \end{array}$ 

Balance Sheet
As of 4/30/2021
(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	52,628	0	0	0	0	0	0	52,628
Revenue - Series 2016 #3000	0	524,725	0	0	0	0	0	524,725
Interest - Series 2016 #3001	0	276,375	0	0	0	0	0	276,375
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	598,418	0	0	0	0	0	598,418
Prepayment - Series 2016 #3005	0	785,003	0	0	0	0	0	785,003
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	454,283	0	0	0	0	454,283
Interest - Series 2017 #2001	0	0	458,347	0	0	0	0	458,347
Sinking - Series 2017 #2002	0	0	0	0	0	0	0	0
Reserve - Series 2017 #2003	0	0	909,230	0	0	0	0	909,230
Prepayment - Series 2017 #2004	0	0	1,664,323	0	0	0	0	1,664,323
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 Liability Insurance	0	0	0	0	0	0	0	0
Prepaid D & O Insurance	0	0	0	0	0	0	0	0
Prepaid Trustee Fees	3,771	0	0	0	0	0	0	3,771
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	56,400	2,184,521	3,486,183	0	0	41,876,818	30,055,000	77,658,921
Liabilities								
Accounts Payable	245	0	0	0	0	0	0	245
Accounts Payable-Other	0	0	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0	0	0

Balance Sheet
As of 4/30/2021
(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	5,461_	0	0	0	0	0	30,055,000	30,060,461
Fund Equity & Other Credits								
Unearned Revenues	0	0	0	0	0	0	0	0
Fund Balance-All Other Reserves	0	1,446,375	3,691,131	0	262	0	0	5,137,767
Fund Balance-Unreserved	14,718	0	0	0	0	0	0	14,718
Investment in General Fixed Assets	0	0	0	0	0	41,876,818	0	41,876,818
Other	36,221	738,146	(204,948)	0	(262)	0	0	569,157
Total Fund Equity & Other Credits	50,938	2,184,521	3,486,183	0	0	41,876,818	0	47,598,459
Total Liabilities & Fund Equity	56,400	2,184,521	3,486,183	0	0	41,876,818	30,055,000	77,658,921

## Statement of Revenues & Expenditures

General Fund - 001
From 10/1/2020 Through 4/30/2021
(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	94,666	296	0 %
Operation & Maintenance-Off Roll	103,215	0	(103,215)	(100)%
Total Revenues	93,210	94,666	1,456	2 %
Expenditures				
Financial & Administrative				
District Manager	34,000	19,833	14,167	42 %
District Engineer	10,000	4,033	5,968	60 %
Disclosure Report	4,200	525	3,675	88 %
Trustee Fees	8,800	8,340	460	5 %
Auditing Services	5,500	6,400	(900)	(16)%
Postage, Phone, Faxes, Copies	150	426	(276)	(184)%
Public Officials Insurance	2,500	2,476	24	1 %
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	875	(875)	0 %
ADA Website Compliance	0	1,500	(1,500)	0 %
Legal Counsel				
District Counsel	10,000	2,905	7,095	71 %
Other Physical Environment				
Property & Casualty Insurance	15,000	7,509	7,491	50 %
Reserves				
Undesignated Reserves	2,500	0	2,500	100 %
Total Expenditures	93,210	58,446	34,764	37 %
Excess of Revenues Over (Under) Expenditures	0	36,221	36,221	0 %
Fund Balance, Beginning of Period				
	0	12,349	12,349	0 %
Fund Balance, End of Period	0	48,569	48,569	0 %

## Statement of Revenues & Expenditures

Debt Service Fund - Series 2016 - 200 From 10/1/2020 Through 4/30/2021 (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	752,550	(364,475)	(33)%
Debt Service Prepayments	0	1,047,353	1,047,353	0 %
Debt Service Assessments-Off Roll	0	122,418	122,418	0 %
Interest Earnings				
Interest Earnings	0_	875	875	0 %
Total Revenues	1,117,025	1,923,196	806,171	<u>72 %</u>
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	738,146	738,146	0 %
Fund Balance, Beginning of Period				
	0	1,446,375	1,446,375	0 %
Fund Balance, End of Period	0	2,184,521	2,184,521	0 %

## Statement of Revenues & Expenditures

Debt Service Fund - Series 2017 - 201 From 10/1/2020 Through 4/30/2021 (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	1,384,013	935,153	(448,860)	(32)%
Debt Service Prepayments	0	2,744,367	2,744,367	0 %
Debt Service Assessments-Off Roll	0	57,000	57,000	0 %
Interest Earnings				
Interest Earnings	0	2,458	2,458	0 %
Total Revenues	1,384,013	3,738,977	2,354,964	170 %
Expenditures  Debt Service Payments  Interest	1,384,012	559,188	824,825	60 %
Principal	0	3,385,000	(3,385,000)	0 %
Total Expenditures	1,384,012	3,944,188	(2,560,176)	(185)%
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	1	(204,948)	(204,949)	(20,494,923)%
Fund Balance, Beginning of Period				
Tana Balance, Beginning of Ferrou	0	3,691,131	3,691,131	0 %
Fund Balance, End of Period	1	3,486,183	3,486,182	348,618,169 %

## Statement of Revenues & Expenditures

Capital Project Fund - Series 2016 - 300 From 10/1/2020 Through 4/30/2021 (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 4/30/2021 (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				
3 0	0	262	262	0 %
Fund Balance, End of Period	0	0	0	0 %

#### Summary

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 04/30/2021 Reconciliation Date: 4/30/2021

Status: Locked

Bank Balance	54,098.40
Less Outstanding Checks/Vouchers	1,470.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	52,628.40
Balance Per Books	52,628.40
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

#### Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 04/30/2021 Reconciliation Date: 4/30/2021

Status: Locked

#### Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1027	3/4/2021	System Generated Check/Voucher	1,470.00	Coleman, Yovanovich & Koester, P.
Outstanding Checks/V	ouchers		1,470.00	

#### Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 04/30/2021 Reconciliation Date: 4/30/2021

Status: Locked

#### **Outstanding Other Cash Items**

Document Number	Document Date	Document Description	Document Amount
001	9/30/2020	Year End Adjustments	0.00
Outstanding Other Cas	h Items		0.00

#### Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 04/30/2021 Reconciliation Date: 4/30/2021

Status: Locked

#### Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1031	4/1/2021	System Generated Check/Voucher	2,958.33	Meritus Districts
1032	4/8/2021	System Generated Check/Voucher	4,900.00	Grau and Associates
1033	4/15/2021	System Generated Check/Voucher	645.00	Barraco and Associates
1034	4/15/2021	Series 2017 FY21 Tax Dist ID 8	5,784.37	Corkscrew Farms CDD
1035	4/15/2021	Series 2016 FY21 Tax Dist ID 8	4,654.89	Corkscrew Farms CDD
Cleared Checks/Vouch	ners		18,942.59	

#### Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 04/30/2021 Reconciliation Date: 4/30/2021

Status: Locked

**Cleared Deposits** 

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR286	4/15/2021	Tax Distribution - 04.15.21	11,024.82	
Cleared Deposits			11,024.82	