Corkscrew Farms Community Development District

Financial Statements (Unaudited)

> Period Ending June 30, 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 6/30/2021 (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	40,550	0	0	0	0	0	0	40,550
Revenue - Series 2016 #3000	0	529,616	0	0	0	0	0	529,616
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	558,366	0	0	0	0	0	558,366
Prepayment - Series 2016 #3005	0	70,597	0	0	0	0	0	70,597
Capital Int- Series 2016 #3007	0	0	0	0	0	0	0	0
Const/Aquis - Series 2016 #3006	0	0	0	66,300	0	0	0	66,300
Cost of Issuance - Series 2016	0	0	0	0	0	0	0	0
Revenue - Series 2017 #2000	0	0	459,345	0	0	0	0	459,345
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	841,739	0	0	0	0	841,739
Prepayment - Series 2017 #2004	0	0	1,150,539	0	0	0	0	1,150,539
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	2,828	0	0	0	0	0	0	2,828
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	23,822,329	23,822,329
Other	0	0	0	0	0	0	0	0
Total Assets	43,378	1,158,579	2,451,623	66,300	0	41,876,818	27,890,000	73,486,698
Liabilities								
Accounts Payable	0	0	0	0	0	0	0	0
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 6/30/2021 (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	0	0	0	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0	0	0
Bonds Payable - Series 2016	0	0	0	0	0	0	10,795,000	10,795,000
Bond Payable - Series 2017	0	0	0	0	0	0	17,095,000	17,095,000
Total Liabilities	0	0	0	0	0	0_	27,890,000	27,890,000
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	28,660	(287,796)	(1,239,507)	66,300	(262)	0	0	(1,432,605)
Total Fund Equity & Other Credits	43,378_	1,158,579	2,451,623	66,300	0	41,876,818	0	45,596,698
Total Liabilities & Fund Equity	43,378	1,158,579	2,451,623	66,300	0	41,876,818	27,890,000	73,486,698

Statement of Revenues & Expenditures General Fund - 001 From 10/1/2020 Through 6/30/2021

(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	95,178	808	1 %
Operation & Maintenance-Off Roll	103,215	0	(103,215)	(100)%
Total Revenues	93,210	95,178	1,968	2 %
Expenditures				
Financial & Administrative				
District Manager	34,000	25,500	8,500	25 %
District Engineer	10,000	4,033	5,968	60 %
Disclosure Report	4,200	525	3,675	88 %
Trustee Fees	8,800	9,283	(483)	(5)%
Auditing Services	5,500	6,400	(900)	(16)%
Postage, Phone, Faxes, Copies	150	431	(281)	(187)%
Public Officials Insurance	2,500	2,476	24	1 %
Legal Advertising	0	2,238	(2,238)	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	1,125	(1,125)	0 %
ADA Website Compliance	0	1,500	(1,500)	0 %
Legal Counsel				
District Counsel	10,000	3,885	6,115	61 %
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	66,518_	26,692	29 %
Excess of Revenues Over (Under) Expenditures	0	28,660	28,660	0 %
Fund Balance, Beginning of Period	0	12,349	12,349	0 %
Fund Balance, End of Period	0	41,009	41,009	0 %
	0	41,009	41,009	0 70

Statement of Revenues & Expenditures

Debt Service Fund - Series 2016 - 200 From 10/1/2020 Through 6/30/2021 (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	756,618	(360,407)	(32)%
Debt Service Prepayments	0	1,062,547	1,062,547	0 %
Debt Service Assessments-Off Roll	0	123,235	123,235	0 %
Interest Earnings				
Interest Earnings	0	1,036	1,036	0 %
Contributions & Donations From Private Sources				
Developer Contribution	0	15,194	15,194	0 %
Total Revenues	1,117,025	1,958,629	841,604	75 %
Expenditures				
Debt Service Payments				
Interest	797,025	576,425	220,600	28 %
Principal	320,000	1,670,000	(1,350,000)	(422)%
Total Expenditures	1,117,025	2,246,425	(1,129,400)	(101)%
Excess of Revenues Over (Under) Expenditures	0	(287,796)	(287,796)	0 %
Fund Balance, Beginning of Period				
	0	1,446,375	1,446,375	0 %
Fund Balance, End of Period	0	1,158,579	1,158,579	0 %

Statement of Revenues & Expenditures

Debt Service Fund - Series 2017 - 201 From 10/1/2020 Through 6/30/2021 (In Whole Numbers)

Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
1,384,013	940,208	(443,805)	(32)%
0	3,542,853	3,542,853	0 %
0	57,000	57,000	0 %
0	2,704	2,704	0 %
1,384,013	4,542,765	3,158,752	228 %
1,384,012	1,017,534	366,478	26 %
0	4,765,000	(4,765,000)	0 %
1,384,012	5,782,534	(4,398,522)	(318)%
0	262	262	0 %
0	262	262	0 %
1	(1,239,507)	(1,239,508)	(123,950,849)%
0	3,691,131	3,691,131	0 %
1	2,451,623	2,451,622	245,162,243 %
	Original 1,384,013 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	OriginalActual $1,384,013$ $940,208$ 0 $3,542,853$ 0 $57,000$ 0 $2,704$ $1,384,013$ $4,542,765$ $1,384,012$ $1,017,534$ 0 $4,765,000$ $1,384,012$ $5,782,534$ 0 262 1 $(1,239,507)$ 0 $3,691,131$	OriginalActualVariance - Original $1,384,013$ 940,208(443,805)0 $3,542,853$ $3,542,853$ 0 $57,000$ $57,000$ 0 $2,704$ $2,704$ $1,384,013$ $4,542,765$ $3,158,752$ $1,384,012$ $1,017,534$ $366,478$ 0 $4,765,000$ $(4,765,000)$ $1,384,012$ $5,782,534$ $(4,398,522)$ 0 262 262 1 $(1,239,507)$ $(1,239,508)$ 0 $3,691,131$ $3,691,131$

Statement of Revenues & Expenditures

Capital Project Fund - Series 2016 - 300 From 10/1/2020 Through 6/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Contributions & Donations From Private Sources				
Developer Contribution	0	66,300	66,300	0 %
Total Revenues	0	66,300	66,300	0 %
Excess of Revenues Over (Under) Expenditures	0	66,300	66,300	0 %
Fund Balance, Beginning of Period				
·	0	(110,060)	(110,060)	0 %
Fund Balance, End of Period	0	(43,760)	(43,760)	0 %

Statement of Revenues & Expenditures

Capital Project Fund - Series 2017 - 301 From 10/1/2020 Through 6/30/2021 (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				
	0	262	262	0 %
Fund Balance, End of Period	0	0	0	0 %

Summary

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 06/30/2021 Reconciliation Date: 6/30/2021 Status: Locked

Bank Balance	47,311.33
Less Outstanding Checks/Vouchers	6,761.76
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	40,549.57
Balance Per Books	40,549.57
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

Detail

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 06/30/2021 Reconciliation Date: 6/30/2021 Status: Locked

Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Рауее
1027	3/4/2021	System Generated Check/Voucher	1,470.00	Coleman, Yovanovich & Koester, P.
1043	6/15/2021	Series 2016 FY21 Tax Dist ID 10	2,258.35	Corkscrew Farms CDD
1044	6/15/2021	Series 2017 FY21 Tax Dist ID 10	2,806.32	Corkscrew Farms CDD
1045	6/24/2021	System Generated Check/Voucher	227.09	News-Press Media Group
Outstanding Checks/Vo	ouchers		6,761.76	

Detail

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 06/30/2021 Reconciliation Date: 6/30/2021 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 Cash	1 Items		0.00

Detail

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 06/30/2021 Reconciliation Date: 6/30/2021 Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Рауее
1038	5/14/2021	Series 2017 FY21 Tax Dist ID 9	2,248.47	Corkscrew Farms CDD
1039	5/14/2021	Series 2016 FY21 Tax Dist ID 9	1,809.42	Corkscrew Farms CDD
1040	6/1/2021	System Generated Check/Voucher	2,962.04	Meritus Districts
1041	6/3/2021	System Generated Check/Voucher	980.00	Coleman, Yovanovich & Koester, P.
1042	6/3/2021	due to developer per FY20 audit	5,216.46	The Place at Corkscrew, LLC
Cleared Checks/Vouch	ners		13,216.39	

Detail

Cash Account: 10102 Cash--Busey Operating Account Reconciliation ID: 06/30/2021 Reconciliation Date: 6/30/2021 Status: Locked

Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR292	6/15/2021	Tax Distribution - 06.15.21	5,348.76	
Cleared Deposits			5,348.76	