# Corkscrew Farms Community Development District

Financial Statements (Unaudited)

Period Ending July 31, 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 7/31/2021
(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	37.649	0	0	0	0	0	0	37,649
Revenue - Series 2016 #3000	0	530,114	0	0	0	0	0	530,114
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	558,367	0	0	0	0	0	558,367
Prepayment - Series 2016 #3005	0	55,404	0	0	0	0	0	55,404
Capital Int- Series 2016 #3007	0	0	0	0	0	0	0	0
Const/Aguis - Series 2016 #3006	0	0	0	81,494	0	0	0	81,494
Cost of Issuance - Series 2016	0	0	0	0	0	0	0	0
Revenue - Series 2017 #2000	0	0	459,962	0	0	0	0	459,962
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	841,741	0	0	0	0	841,741
Prepayment - Series 2017 #2004	0	0	1,150,601	0	0	0	0	1,150,601
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	2,357	0	0	0	0	0	0	2,357
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	40,006	1,143,885	2,452,305	81,494	0	41,876,818	27,890,000	73,484,507
Liabilities								
Accounts Payable	1,550	0	0	0	0	0	0	1,550
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 7/31/2021
(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	1,550	0	0	0	0	0	27,890,000	27,891,550
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	23,739	(302,490)	(1,238,826)	81,494	(262)	0	0	(1,436,346)
Total Fund Equity & Other Credits	38,456	1,143,885	2,452,305	81,494	0	41,876,818	0	45,592,957
Total Liabilities & Fund Equity	40,006	1,143,885	2,452,305	81,494	0	41,876,818	27,890,000	73,484,507

## Statement of Revenues & Expenditures

General Fund - 001
From 10/1/2020 Through 7/31/2021
(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	95,240	870	1 %
Operation & Maintenance-Off Roll	103,215	0	(103,215)	(100)%
Total Revenues	93,210	95,240	2,030	2 %
Expenditures				
Financial & Administrative				
District Manager	34,000	28,333	5,667	17 %
District Engineer	10,000	5,583	4,418	44 %
Disclosure Report	4,200	525	3,675	88 %
Trustee Fees	8,800	9,755	(955)	(11)%
Auditing Services	5,500	6,400	(900)	(16)%
Postage, Phone, Faxes, Copies	150	435	(285)	(190)%
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	1,250	(1,250)	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	71,502	21,708	23 %
Excess of Revenues Over (Under) Expenditures	0	23,739	23,739	0 %
Fund Balance, Beginning of Period				
	0	12,349	12,349	0 %
Fund Balance, End of Period	0	36,087	36,087	0 %

## Statement of Revenues & Expenditures

Debt Service Fund - Series 2016 - 200 From 10/1/2020 Through 7/31/2021 (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	757,113	(359,912)	(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	1,040	1,040	0 %
Contributions & Donations From Private Sources				
Developer Contribution	0	15,194	15,194	0 %
Total Revenues	1,117,025	1,959,129	842,104	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)%
Other Financing Sources				
Other Financing Sources Interfund Transfer				
Interfund Transfer	0	(15,194)	(15,194)	0 %
Total Other Financing Sources		(15,194)	(15,194)	0 %
Total Other Financing Sources		(13,174)	(13,174)	
Excess of Revenues Over (Under) Expenditures	0	(302,490)	(302,490)	0 %
Fund Balance, Beginning of Period				
Tana balance, beginning of Ferrod	0	1,446,375	1,446,375	0 %
Fund Balance, End of Period	0	1,143,885	1,143,885	0%

## Statement of Revenues & Expenditures

Debt Service Fund - Series 2017 - 201 From 10/1/2020 Through 7/31/2021 (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	940,823	(443,190)	(32)%
Debt Service Prepayments	0	3,542,853	3,542,853	0 %
Debt Service Assessments-Off Roll	0	57,000	57,000	0 %
Interest Earnings				
Interest Earnings	0	2,770	2,770	0 %
Total Revenues	1,384,013	4,543,446	3,159,433	228 %
Expenditures				
Debt Service Payments				
Interest	1,384,012	1,017,534	366,478	26 %
Principal	0	4,765,000	(4,765,000)	0 %
Total Expenditures	1,384,012	5,782,534	(4,398,522)	(318)%
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	(1,238,826)	(1,238,827)	(123,882,729)%
Fund Balance, Beginning of Period				
	0	3,691,131	3,691,131	0 %
Fund Balance, End of Period	1	2,452,305	2,452,304	245,230,363 %

## Statement of Revenues & Expenditures

Capital Project Fund - Series 2016 - 300 From 10/1/2020 Through 7/31/2021 (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 %
Contributions & Donations From Private Sources				
Developer Contribution	0	66,300	66,300	0 %
Total Revenues	0	66,300	66,300	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	15,194	15,194	0 %
Total Other Financing Sources	0	15,194	15,194	0 %
Excess of Revenues Over (Under) Expenditures	0	81,494	81,494	0 %
Fund Balance, Beginning of Period				
	0	(110,060)	(110,060)	0 %
Fund Balance, End of Period	0	(28,566)	(28,566)	0%

## Statement of Revenues & Expenditures

Capital Project Fund - Series 2017 - 301 From 10/1/2020 Through 7/31/2021 (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	0	(2(2)	(2.(2)	0.04
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: 07/31/2021 Reconciliation Date: 7/31/2021

Status: Locked

Bank Balance	40,229.79
Less Outstanding Checks/Vouchers	2,580.54
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	37,649.25
Balance Per Books	37,649.25
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

#### Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 07/31/2021 Reconciliation Date: 7/31/2021

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.
1047	7/15/2021	Series 2016 FY21 Tax Dist ID 11	495.19	Corkscrew Farms CDD
1048	7/15/2021	Series 2017 FY21 Tax Dist ID 11	615.35	Corkscrew Farms CDD
Outstanding Checks/Vo	ouchers		2,580.54	

#### Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 07/31/2021 Reconciliation Date: 7/31/2021

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: 07/31/2021 Reconciliation Date: 7/31/2021

Status: Locked

#### Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
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
1046	7/1/2021	System Generated Check/Voucher	2,962.61	Meritus Districts
Cleared Checks/Vouch	ners		8,254.37	

#### Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 07/31/2021 Reconciliation Date: 7/31/2021

Status: Locked

**Cleared Deposits** 

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR296	7/15/2021	Tax Distribution - 07.15.21	1,172.83	
Cleared Deposits			1,172.83	