Corkscrew Farms Community Development District

Financial Statements (Unaudited)

Period Ending September 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 9/30/2021
(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	23,855	0	0	0	0	0	0	23,855
Revenue - Series 2016 #3000	0	524,804	0	0	0	0	0	524,804
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	554,663	0	0	0	0	0	554,663
Prepayment - Series 2016 #3005	0	3,747	0	0	0	0	0	3,747
Capital Int- Series 2016 #3007	0	0	0	0	0	0	0	0
Const/Aguis - 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	445,702	0	0	0	0	445,702
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	785,058	0	0	0	0	785,058
Prepayment - Series 2017 #2004	0	0	654,435	0	0	0	0	654,435
Const/Aquis - Series 2017 #2005	0	0	0	0	0	0	0	0
Capitalized Interest - Series 2017 #2006	0	0	79	0	0	0	0	79
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	1,414	0	0	0	0	0	0	1,414
Prepaid Property Insurance	0	0	0	0	0	0	0	0
Construction Work in Progress	0	0	0	0	0	41,958,312	0	41,958,312
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	22,612,329	22,612,329
Other	0	0	0	0	0	0	0	0
Total Assets	25,269	1,083,214	1,885,273	0	0	41,958,312	26,680,000	71,632,069
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 9/30/2021
(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	10,735,000	10,735,000
Bond Payable - Series 2017	0	0	0	0	0	0	15,945,000	15,945,000
Total Liabilities	0	0	0	0	0	0	26,680,000	26,680,000
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	41,958,312	0	41,958,312
Other	10,552	(363,161)	(1,805,858)	(0)	(262)	0	0	(2,158,728)
Total Fund Equity & Other Credits	25,269	1,083,214	1,885,273	0	0	41,958,312	0	44,952,069
Total Liabilities & Fund Equity	25,269	1,083,214	1,885,273	0	0	41,958,312	26,680,000	71,632,069

Statement of Revenues & Expenditures

General Fund - 001
From 10/1/2020 Through 9/30/2021
(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	95,240	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	34,000	0	0 %
District Engineer	10,000	8,780	1,220	12 %
Disclosure Report	4,200	525	3,675	88 %
Trustee Fees	8,800	10,697	(1,897)	(22)%
Auditing Services	5,500	6,400	(900)	(16)%
Postage, Phone, Faxes, Copies	150	444	(294)	(196)%
Public Officials Insurance	2,500	2,476	24	1 %
Legal Advertising	0	3,892	(3,892)	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	1,500	(1,500)	0 %
ADA Website Compliance	0	1,500	(1,500)	0 %
Legal Counsel				
District Counsel	10,000	5,353	4,648	46 %
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	84,689	8,521	9 %
Excess of Revenues Over (Under) Expenditures	0	10,552	10,552	0 %
Fund Balance, Beginning of Period				
	0	12,349	12,349	0 %
Fund Balance, End of Period	0	22,900	22,900	0%

Statement of Revenues & Expenditures

Debt Service Fund - Series 2016 - 200 From 10/1/2020 Through 9/30/2021 (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	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	1.088	1,088	0 %
Contributions & Donations From Private Sources	Ç	1,000	1,000	0 70
Developer Contribution	0	15,194	15,194	0 %
Total Revenues	1,117,025	1,959,177	842,152	75 %
Expenditures				
Debt Service Payments				
Interest	797,025	577,144	219,881	28 %
Principal	320,000	1,730,000	(1,410,000)	(441)%
Total Expenditures	1,117,025	2,307,144	(1,190,119)	(107)%
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	(363,161)	(363,161)	0 %
Fund Balance, Beginning of Period				
J .	0	1,446,375	1,446,375	0 %
Fund Balance, End of Period	0	1,083,214	1,083,214	0 %

Statement of Revenues & Expenditures

Debt Service Fund - Series 2017 - 201 From 10/1/2020 Through 9/30/2021 (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	940,823	(443,190)	(32)%
Debt Service Prepayments	0	4,139,987	4,139,987	0 %
Debt Service Assessments-Off Roll	0	57,000	57,000	0 %
Interest Earnings				
Interest Earnings	0	2,870	2,870	0 %
Total Revenues	1,384,013	5,140,680	3,756,667	271 %
Expenditures Debt Service Payments				
Interest	1,384,012	1,031,800	352,212	25 %
Principal	0	5,915,000	(5,915,000)	0 %
Total Expenditures	1,384,012	6,946,800	(5,562,788)	(402)%
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	(1,805,858)	(1,805,859)	(180,585,861)%
Fund Balance, Beginning of Period				
,	0	3,691,131	3,691,131	0 %
Fund Balance, End of Period	1	1,885,273	1,885,272	<u>188,527,231 %</u>

Statement of Revenues & Expenditures

Capital Project Fund - Series 2016 - 300 From 10/1/2020 Through 9/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0 %
Contributions & Donations From Private Sources				
Developer Contribution	0	66,300	66,300	0 %
Total Revenues	0	66,301	66,301	0 %
Expenditures				
Other Physical Environment	0	01 404	(01 404)	0.0/
Improvements Other Than Buildings Total Expenditures	0	<u>81,494</u> 81,494	<u>(81,494)</u> (81,494)	0 %
rotal Experiences		01,494	(01,494)	0 /8
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	(0)	(0)	0 %
Fund Balance, Beginning of Period				
rand balance, beginning of renod	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 9/30/2021 (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: 09/30/2021 Reconciliation Date: 9/30/2021

Status: Locked

Bank Balance	28,522.60
Less Outstanding Checks/Vouchers	4,667.50
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	23,855.10
Balance Per Books	23,855.10
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 09/30/2021 Reconciliation Date: 9/30/2021

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.
1054	9/23/2021	System Generated Check/Voucher	3,197.50	Barraco and Associates
Outstanding Checks/\	ouchers/		4,667.50	

Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 09/30/2021 Reconciliation Date: 9/30/2021

Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1052	8/26/2021	System Generated Check/Voucher	1,654.21	News-Press Media Group
1053	9/2/2021	System Generated Check/Voucher	2,960.28	Meritus Districts
1055	9/23/2021	System Generated Check/Voucher	1,257.50	Coleman, Yovanovich & Koester, P.
Cleared Checks/Vouch	ners		5,871.99	

Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 09/30/2021 Reconciliation Date: 9/30/2021

Status: Locked

Cleared Other Cash Items

Document Number	Document Date	Document Description	Document Amount
001	9/30/2020	Year End Adjustments	0.00
Cleared Other Cash Ite	ems		0.00