Corkscrew Farms Community Development District

Financial Statements (Unaudited)

Period Ending January 31, 2022



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

Balance Sheet
As of 1/31/2022
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Debt Service Fund - Series 2017	General Fixed Assets	General Long-Term Debt	Total
Assets						
CashOperating Account	0	0	0	0	0	0
CashBusey Operating Account	85,948	0	0	0	0	85,948
Revenue - Series 2016 #3000	0	772,026	0	0	0	772,026
Interest - Series 2016 #3001	0	0	0	0	0	0
Sinking - Series 2016 #3002	0	0	0	0	0	0
Principal - Series 2016	0	0	0	0	0	0
Reserve - Series 2016 #3004	0	554,662	0	0	0	554,662
Prepayment - Series 2016 #3005	0	3,759	0	0	0	3,759
Capital Int- Series 2016 #3007	0	0	0	0	0	0
Const/Aquis - Series 2016 #3006	0	0	0	0	0	0
Cost of Issuance - Series 2016	0	0	0	0	0	0
Revenue - Series 2017 #2000	0	0	905,268	0	0	905,268
Interest - Series 2017 #2001	0	0	0	0	0	0
Sinking - Series 2017 #2002	0	0	0	0	0	0
Reserve - Series 2017 #2003	0	0	752,304	0	0	752,304
Prepayment - Series 2017 #2004	0	0	930,785	0	0	930,785
Const/Aquis - Series 2017 #2005	0	0	0	0	0	0
Capitalized Interest - Series 2017 #2006	0	0	79	0	0	79
Costs of Issuance - Series 2017 #2007	0	0	0	0	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Assessment Receivable - Other	0	0	0	0	0	0
Assessments Receivable - Tax Roll	0	0	0	0	0	0
Due from Developer	0	0	0	0	0	0
Due From General Fund	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Prepaid General Liabililty Insurance	0	0	0	0	0	0
Prepaid D & O Insurance	0	0	0	0	0	0
Prepaid Trustee Fees	0	0	0	0	0	0
Prepaid Property Insurance	0	0	0	0	0	0
Equipment & Furniture	0	0	0	0	0	0
Construction Work in Progress	0	0	0	41,958,312	0	41,958,312
Amount Available-Debt Service	0	0	0	0	4,067,671	4,067,671
Amount To Be Provided-Debt Service	0	0	0	0	21,482,329	21,482,329
Other	0	0	0	0	0	0
Total Assets	85,948	1,330,448	2,588,436	41,958,312	25,550,000	71,513,144
Liabilities						
Accounts Payable	3,133	0	0	0	0	3,133
Accounts Payable-Other	0	0	0	0	0	0

Balance Sheet
As of 1/31/2022
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2016	Debt Service Fund - Series 2017	General Fixed Assets	General Long-Term Debt	Total
Due To Debt Service Fund	0	0	0	0	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Due To Developer	0	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0
Bonds Payable - Series 2016	0	0	0	0	10,510,000	10,510,000
Bond Payable - Series 2017	0	0	0	0	15,040,000	15,040,000
Total Liabilities	3,133	0	0	0	25,550,000	25,553,133
Fund Equity & Other Credits						
Unearned Revenues	0	0	0	0	0	0
Fund Balance-All Other Reserves	0	1,083,214	0	0	0	1,083,214
Fund Balance-Unreserved	25,182	0	1,885,273	0	0	1,910,455
Investment in General Fixed Assets	0	0	0	41,958,312	0	41,958,312
Other	57,633	247,233	703,163	0	0	1,008,029
Total Fund Equity & Other Credits	82,815	1,330,448	2,588,436	41,958,312	0	45,960,010
Total Liabilities & Fund Equity	85,948	1,330,448	2,588,436	41,958,312	25,550,000	71,513,144

Statement of Revenues & Expenditures

001 - General Fund From 10/1/2020 Through 1/31/2022 (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	197,585	187,504	(10,081)	(5)%
Total Revenues	93,210	187,504	94,294	101 %
Expenditures				
Financial & Administrative				
District Manager	34,000	45,333	(11,333)	(33)%
District Engineer	9,000	10,365	(1,365)	(15)%
Disclosure Report	2,100	1,525	575	27 %
Trustee Fees	10,700	17,152	(6,452)	(60)%
Auditing Services	6,100	6,458	(358)	(6)%
Postage, Phone, Faxes, Copies	150	459	(309)	(206)%
Public Officials Insurance	2,500	5,039	(2,539)	(102)%
Legal Advertising	200	4,241	(4,041)	(2,020)%
Bank Fees	100	0	100	100 %
Dues, Licenses, & Fees	260	3,000	(2,740)	(1,054)%
Office Supplies	0	113	(113)	0 %
Web Administration	1,500	2,000	(500)	(33)%
ADA Website Compliance	1,500	3,000	(1,500)	(100)%
Legal Counsel				
District Counsel	9,600	5,440	4,160	43 %
Other Physical Environment				
Property & Casualty Insurance	13,000	15,281	(2,281)	(18)%
Reserves				
Undesignated Reserves	2,500	0	2,500	100 %
Total Expenditures	93,210	119,407	(26,197)	(28)%
Excess of Revenues Over (Under) Expenditures	0	68,097	68,097	0 %
Fund Balance, Beginning of Period				
	0	12,349	12,349	0 %
Fund Balance, End of Period	0	80,446	80,446	0 %

Statement of Revenues & Expenditures

200 - Debt Service Fund - Series 2016 From 10/1/2020 Through 1/31/2022 (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	837,825	1,485,540	647,715	77 %
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	1,107	1,107	0 %
Contributions & Donations From Private Sources				
Developer Contribution	0	15,194	15,194	0 %
Total Revenues	837,825	2,687,623	1,849,798	221 <u>%</u>
Expenditures				
Debt Service Payments				
Interest	582,825	833,356	(250,531)	(43)%
Principal	255,000	1,955,000	(1,700,000)	(667)%
Total Expenditures	837,825	2,788,356	(1,950,531)	(233)%
Other Financing Sources				
Interfund Transfer	0	(45.404)	(45.404)	0.04
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	(115,927)	(115,927)	0 %
Fund Balance, Beginning of Period				
0 0	0	1,446,375	1,446,375	0 %
Fund Balance, End of Period	0	1,330,448	1,330,448	0%

Statement of Revenues & Expenditures

201 - Debt Service Fund - Series 2017 From 10/1/2020 Through 1/31/2022 (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	1,408,088	1,845,998	437,910	31 %
Debt Service Prepayments	0	4,961,288	4,961,288	0 %
Debt Service Assessments-Off Roll	0	262,000	262,000	0 %
Interest Earnings				
Interest Earnings Contributions & Donations From Private Sources	0	2,909	2,909	0 %
Developer Contribution	0	72,264	72,264	0 %
Total Revenues	1,408,088	7,144,459	5,736,371	407 %
Expenditures				
Debt Service Payments				
Interest	1,068,088	1,427,416	(359,328)	(34)%
Prepayment	0	255,000	(255,000)	0 %
Principal	340,000	6,565,000	(6,225,000)	(1,831)%
Total Expenditures	1,408,088	8,247,416	(6,839,328)	(486)%
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	(1,102,695)	(1,102,695)	0 %
Fund Balance, Beginning of Period	2	2 / 01 121	2 / 01 424	0.04
	0	3,691,131	3,691,131	0 %
Fund Balance, End of Period	0	2,588,436	2,588,436	0%

Statement of Revenues & Expenditures

300 - Capital Project Fund - Series 2016 From 10/1/2020 Through 1/31/2022 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings	_			
Interest Earnings Contributions & Donations From	0	1	1	0 %
Private Sources				
Developer Contribution	0	66,300	66,300	0 %
Total Revenues	0	66,301	66,301	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	81,494	(81,494)	0 %
Total Expenditures	0	81,494	(81,494)	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	(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

301 - Capital Project Fund - Series 2017 From 10/1/2020 Through 1/31/2022 (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: 01/31/2022 Reconciliation Date: 1/31/2022

Status: Locked

Bank Balance	150,189.22
Less Outstanding Checks/Vouchers	64,241.02
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	85,948.20
Balance Per Books	85,948.20
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

Corkscrew Farms CDD Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 01/31/2022 Reconciliation Date: 1/31/2022

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.
1078	12/29/2021	Series 2017 FY22 Tax Dist ID 4	20,610.50	Corkscrew Farms CDD
1079	12/29/2021	Series 2016 FY22 Tax Dist ID 4	16,586.00	Corkscrew Farms CDD
1080	1/14/2022	Series 2016 FY22 Tax Dist ID 5	11,403.73	Corkscrew Farms CDD
1081	1/14/2022	Series 2017 FY22 Tax Dist ID 5	14,170.79	Corkscrew Farms CDD
Outstanding Checks/Vo	uchers		64,241.02	

Corkscrew Farms CDD Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash--Busey Operating Account

Reconciliation ID: 01/31/2022 Reconciliation Date: 1/31/2022

Status: Locked

Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR313	1/14/2022	CSF Tax Distribution - 1.14.2022	27,009.04	
Cleared Deposits			27,009.04	