

Corkscrew Farms Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2022

Prepared by:



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CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<u>ASSETS</u>						
Cash - Operating Account	72,950	-	-	-	-	72,950
Due From Other Funds	-	18,895	23,479	-	-	42,374
Investments:						
Capitalized Interest Account	-	-	79	-	-	79
Prepayment Account	-	3,841	7,049	-	-	10,890
Reserve Fund	-	554,625	690,633	-	-	1,245,258
Revenue Fund	-	550,492	575,712	-	-	1,126,204
Prepaid Trustee Fees	1,414	-	-	-	-	1,414
Fixed Assets						
Construction Work In Process	-	-	-	41,958,312	-	41,958,312
Amount Avail In Debt Services	-	-	-	-	4,067,671	4,067,671
Amount To Be Provided	-	-	-	-	19,722,272	19,722,272
TOTAL ASSETS	\$ 74,364	\$ 1,127,853	\$ 1,296,952	\$ 41,958,312	\$ 23,789,943	\$ 68,247,424
<u>LIABILITIES</u>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bonds Payable	-	-	-	-	23,789,944	23,789,944
Due To Other Funds	42,374	-	-	-	-	42,374
TOTAL LIABILITIES	42,374	-	-	-	23,789,944	23,832,318
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Trustee Fees	1,414	-	-	-	-	1,414
Restricted for:						
Debt Service	-	1,127,853	1,296,952	-	-	2,424,805
Unassigned:	30,576	-	-	41,958,312	(1)	41,988,887
TOTAL FUND BALANCES	31,990	1,127,853	1,296,952	41,958,312	(1)	44,415,106
TOTAL LIABILITIES & FUND BALANCES	\$ 74,364	\$ 1,127,853	\$ 1,296,952	\$ 41,958,312	\$ 23,789,943	\$ 68,247,424

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 197,585	\$ 2,377	\$ (195,208)	1.20%
Special Assmnts- Discounts	(104,375)	-	104,375	0.00%
TOTAL REVENUES	93,210	2,377	(90,833)	2.55%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	10,700	5,041	5,659	47.11%
Disclosure Report	4,200	175	4,025	4.17%
District Counsel	9,600	-	9,600	0.00%
District Engineer	9,000	888	8,112	9.87%
District Manager	34,000	2,833	31,167	8.33%
Auditing Services	6,800	-	6,800	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	150	1	149	0.67%
Public Officials Insurance	2,563	-	2,563	0.00%
Legal Advertising	1,000	-	1,000	0.00%
Bank Fees	100	-	100	0.00%
Website Administration	1,500	125	1,375	8.33%
Office Supplies	126	-	126	0.00%
Dues, Licenses, Subscriptions	1,500	175	1,325	11.67%
Total Administration	82,739	9,238	73,501	11.17%
<u>Other Physical Environment</u>				
Insurance -Property & Casualty	7,772	-	7,772	0.00%
Total Other Physical Environment	7,772	-	7,772	0.00%
<u>Reserves</u>				
Reserve - Other	2,699	-	2,699	0.00%
Total Reserves	2,699	-	2,699	0.00%
TOTAL EXPENDITURES & RESERVES	93,210	9,238	83,972	9.91%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(6,861)	(6,861)	0.00%
Net change in fund balance	\$ -	\$ (6,861)	\$ (6,861)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	38,851	38,851		
FUND BALANCE, ENDING	\$ 38,851	\$ 31,990		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2016 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 734,563	\$ 18,895	\$ (715,668)	2.57%
TOTAL REVENUES	734,563	18,895	(715,668)	2.57%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	240,000	-	240,000	0.00%
Interest Expense	494,563	-	494,563	0.00%
Total Debt Service	734,563	-	734,563	0.00%
TOTAL EXPENDITURES	734,563	-	734,563	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	18,895	18,895	0.00%
Net change in fund balance	\$ -	\$ 18,895	\$ 18,895	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,108,958	1,108,958		
FUND BALANCE, ENDING	\$ 1,108,958	\$ 1,127,853		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2017 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 956,563	\$ 23,479	\$ (933,084)	2.45%
TOTAL REVENUES	956,563	23,479	(933,084)	2.45%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	250,000	-	250,000	0.00%
Interest Expense	706,563	-	706,563	0.00%
Total Debt Service	956,563	-	956,563	0.00%
TOTAL EXPENDITURES	956,563	-	956,563	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	23,479	23,479	0.00%
Net change in fund balance	\$ -	\$ 23,479	\$ 23,479	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,273,473	1,273,473		
FUND BALANCE, ENDING	\$ 1,273,473	\$ 1,296,952		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
General Fixed Assets Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	41,958,312		
FUND BALANCE, ENDING	\$ -	\$ 41,958,312		

CORKSCREW FARMS CDD

Bank Reconciliation

Bank Account No.	5580	Busey - GF Operating
Statement No.	11-22	
Statement Date	11/30/2022	

G/L Balance (LCY)	72,949.86	Statement Balance	74,419.86
G/L Balance	72,949.86	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	74,419.86
Subtotal	72,949.86	Outstanding Checks	1,470.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	72,949.86	Ending Balance	72,949.86
Difference	0.00		

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
Checks							
11/9/2022	Payment	1117	BARRACO AND ASSOCIATES		887.50	887.50	0.00
11/9/2022	Payment	1118	EGIS INSURANCE		11,221.00	11,221.00	0.00
11/9/2022	Payment	1119	FLORIDA DEPT OF ECONOMIC		175.00	175.00	0.00
11/9/2022	Payment	1120	INFRAMARK LLC		3,135.91	3,135.91	0.00
11/22/2022	Payment	1121	INFRAMARK LLC		3,134.20	3,134.20	0.00
11/22/2022	Payment	1122	U.S. BANK		5,040.63	5,040.63	0.00
Total Checks					23,594.24	23,594.24	0.00
Deposits							
11/1/2022		JE000006	Lee County Assessment Distribution	G/L	503.64	503.64	0.00
11/30/2022		JE000007	Lee County Assessment Distribution	G/L	44,117.43	44,117.43	0.00
Total Deposits					44,621.07	44,621.07	0.00
Outstanding Checks							
9/30/2022		JE000004	chk#1027### Coleman,Yovanovich & Koester		1,470.00	0.00	1,470.00
Total Outstanding Checks.....					1,470.00		1,470.00