

Corkscrew Farms Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2022

Prepared by:



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CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 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
ASSETS						
Cash - Operating Account	51,923	-	-	-	-	51,923
Due From Other Funds	-	55	68	-	-	123
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	\$ 53,337	\$ 1,109,013	\$ 1,273,541	\$ 41,958,312	\$ 23,789,943	\$ 68,184,146
LIABILITIES						
Accounts Payable	\$ 23,594	\$ -	\$ -	\$ -	\$ -	23,594
Bonds Payable	-	-	-	-	23,789,944	23,789,944
Due To Other Funds	123	-	-	-	-	123
TOTAL LIABILITIES	23,717	-	-	-	23,789,944	23,813,661
FUND BALANCES						
Nonspendable:						
Prepaid Trustee Fees	1,414	-	-	-	-	1,414
Restricted for:						
Debt Service	-	1,109,013	1,273,541	-	-	2,382,554
Unassigned:	28,206	-	-	41,958,312	(1)	41,986,517
TOTAL FUND BALANCES	29,620	1,109,013	1,273,541	41,958,312	(1)	44,370,485
TOTAL LIABILITIES & FUND BALANCES	\$ 53,337	\$ 1,109,013	\$ 1,273,541	\$ 41,958,312	\$ 23,789,943	\$ 68,184,146

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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
REVENUES				
Special Assmnts- Tax Collector	\$ 197,585	\$ 7	\$ (197,578)	0.00%
Special Assmnts- Discounts	(104,375)	-	104,375	0.00%
TOTAL REVENUES	93,210	7	(93,203)	0.01%
EXPENDITURES				
Administration				
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%
Other Physical Environment				
Insurance -Property & Casualty	7,772	-	7,772	0.00%
Total Other Physical Environment	7,772	-	7,772	0.00%
Reserves				
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	-	(9,231)	(9,231)	0.00%
Net change in fund balance	\$ -	\$ (9,231)	\$ (9,231)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	38,851	38,851		
FUND BALANCE, ENDING	\$ 38,851	\$ 29,620		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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	\$ 55	\$ (734,508)	0.01%
TOTAL REVENUES	734,563	55	(734,508)	0.01%
<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	-	55	55	0.00%
Net change in fund balance	\$ -	\$ 55	\$ 55	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,108,958	1,108,958		
FUND BALANCE, ENDING	\$ 1,108,958	\$ 1,109,013		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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
REVENUES				
Special Assmnts- Tax Collector	\$ 956,563	\$ 68	\$ (956,495)	0.01%
TOTAL REVENUES	956,563	68	(956,495)	0.01%
EXPENDITURES				
Debt Service				
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	-	68	68	0.00%
Net change in fund balance	\$ -	\$ 68	\$ 68	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,273,473	1,273,473		
FUND BALANCE, ENDING	\$ 1,273,473	\$ 1,273,541		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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. 10-22
 Statement Date 10/31/2022

G/L Balance (LCY)	51,923.03	Statement Balance	53,393.03
G/L Balance	51,923.03	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	53,393.03
Subtotal	51,923.03	Outstanding Checks	1,470.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	51,923.03	Ending Balance	51,923.03
Difference	0.00		

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
Deposits							
9/30/2022		JE000003	Reclass BB to Bank Card	G/L	53,263.30	53,263.30	0.00
10/26/2022		JE000005	Lee County assessment distribution	G/L	129.73	129.73	0.00
Total Deposits					53,393.03	53,393.03	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