# Cypress Mill Community Development District

Financial Statements (Unaudited)

Period Ending November 30, 2021



Meritus Districts

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### **Balance Sheet**

As of 11/30/2021 (In Whole Numbers)

	General Fund	Debt Service - Series 2018	Debt Service - Series 2020	Capital Projects - Series 2018	Capital Projects - Series 2020	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets								
Cash - Operating Account	94,159	0	0	0	0	0	0	94,159
Investment - Revenue 2018 (9000)	0	384,578	0	0	0	0	0	384,578
Investment - Interest 2018 (9001)	0	0	0	0	0	0	0	0
Investment - Sinking 2018 (9002)	0	0	0	0	0	0	0	0
Investment - Reserve 2018 (9003)	0	138,969	0	0	0	0	0	138,969
Investment - Construction 2018 (9005)	0	0	0	95	0	0	0	95
Investment - Cost of Issuance 2018 (9006)	0	0	0	0	0	0	0	0
Investment - Revenue 2020 (7000)	0	0	2	0	0	0	0	2
Investment - Interest 2020 (7001)	0	0	0	0	0	0	0	0
Investment - Sinking 2020 (7002)	0	0	0	0	0	0	0	0
Investment - Reserve 2020 (7003)	0	0	258,250	0	0	0	0	258,250
Investment - Construction 2020 (7005)	0	0	1	0	574,800	0	0	574,801
Investment - Cost of Issuance 2020 (7006)	0	0	0	0	0	0	0	0
Accounts Receivable - Other	(1)	0	0	0	0	0	0	(1)
Due From Developer	8,498	0	0	0	0	0	0	8,498
Assessments Receivable - Tax Roll	0	0	0	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0	0	0	0
Prepaid Professional Liability	0	0	0	0	0	0	0	0
Prepaid Trustee Fees	0	0	0	0	0	0	0	0
Deposits	8,378	0	0	0	0	0	0	8,378
Construction Work In Progress	0	0	0	0	0	16,066,939	0	16,066,939
Amount Available-Debt Service	0	0	0	0	0	0	453,930	453,930
Amount To Be Provided-Debt Service	0	0	0	0	0	0	16,776,070	16,776,070
Total Assets	111,035	523,546	258,253	95	574,800	16,066,939	17,230,000	34,764,668
Liabilities								
Accounts Payable	23,717	0	0	0	0	0	0	23,717
Accounts Payable - Other	0	0	0	0	0	0	0	0
Due to Developer	0	0	0	0	0	0	0	0
Due to Debt Service	22,907	0	0	0	0	0	0	22,907
Deferred Revenue	8,498	0	0	0	0	0	0	8,498
Accrued Expenses Payable	0	0	0	0	0	0	0	0
Revenue Bonds Payable - Series 2018	0	0	0	0	0	0	8,300,000	8,300,000
Revenue Bonds Payable - Series 2020	0	0	0	0	0	0	8,930,000	8,930,000
Total Liabilities	55,121	0	0	0	0	0	17,230,000	17,285,121
Fund Equity & Other Credits								
Fund Balance-All Other Reserves	0	495,986	258,252	95	574,793	0	0	1,329,126
Fund Balance-Unreserved	102,336	493,980	0	0	0	0	0	102,336
i und Balance-Omeseived	102,330	U	U	U	U	U	U	102,330

### **Balance Sheet**

As of 11/30/2021 (In Whole Numbers)

	General Fund	Debt Service - Series 2018	Debt Service - Series 2020	Capital Projects - Series 2018	Capital Projects - Series 2020	General Fixed Assets Account Group	General Long-Term Debt	Total
Investment In General Fixed Assets	0	0	0	0	0	16,066,939	0	16,066,939
Other	(46,422)	27,561	1	0	7	0	0	(18,853)
Total Fund Equity & Other Credits	55,914	523,546	258,253	95	574,800	16,066,939	0	17,479,547
Total Liabilities & Fund Equity	111,035	523,546	258,253	95	574,800	16,066,939	17,230,000	34,764,668

### **Statement of Revenues & Expenditures**

001 - General Fund From 10/1/2021 Through 11/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
O&M Assessments - Tax Roll	423,338	14,061	(409,277)	(97)%
O&M Assessments - Off Roll	124,487	0	(124,487)	(100)%
Total Revenues	547,825	14,061	(533,764)	(97)%
Expenditures				
Legislative				
Supervisor Fees	4,800	800	4,000	83 %
Financial & Administrative	1,000	000	.,000	05 70
District Manager	40,000	6,667	33,333	83 %
District Engineer	5,000	0	5,000	100 %
Disclosure Report	12,600	0	12,600	100 %
Trustees Fees	10,300	4,041	6,259	61 %
Accounting Services	6,750	1,425	5,325	79 %
Auditing Services	8,000	58	7,942	99 %
Postage, Phone, Faxes, Copies	1,500	16	1,484	99 %
Public Officials Insurance	2,500	0	2,500	100 %
Legal Advertising	3,000	495	2,505	84 %
Bank Fees	300	26	274	91 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	200	0	200	100 %
Website Hosting	600	0	600	100 %
Website Administration	1,800	300	1,500	83 %
ADA Vendor	1,500	1,500	0	0 %
Legal Counsel	1,500	1,000	· ·	0 70
District Counsel	7,500	646	6,855	91 %
Utility Services	7,500	0.0	0,000	71 /0
Electric Utility Services	135,200	15,451	119,749	89 %
Other Physical Environment	100,200	10,101	115,7.15	0,70
Waterway Management System	20,000	2,130	17,870	89 %
General Liability & Property Casualty Insurance	12,000	0	12,000	100 %
Landscape Maintenance - Contract	175,000	25,255	149,745	86 %
Miscellaneous Repairs & Maintenance	7,500	750	6,750	90 %
Hardscape Maintenance	2,500	0	2,500	100 %
Plant Replacement Program	25,000	750	24,250	97 %
Landscape Maintenance - Mulch	32,100	0	32,100	100 %
Irrigation Maintenance	20,000	0	20,000	100 %
Road & Street Facilities	20,000	· ·	20,000	100 /0
Sidewalk & Pavement Repairs	2,000	0	2,000	100 %
Parks & Recreation	2,000	· ·	2,000	100 /0
Park Facility Maintenance	10,000	0	10,000	100 %
Total Expenditures	547,825	60,483	487,342	89 %
Excess of Revenues Over (Under) Expenditures	0	(46,422)	(46,422)	0 %
Fund Balance, Beginning of Period	0	102,336	102,336	0 %
Fund Balance, End of Period	0	55,914	55,914	0 %

### **Statement of Revenues & Expenditures**

200 - Debt Service - Series 2018 From 10/1/2021 Through 11/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
DS Assessments - Tax Roll	551,675	27,556	(524,119)	(95)%
Interest Earnings				
Interest Earnings	0	5	5	0 %
Total Revenues	551,675	27,561	(524,114)	(95)%
Expenditures				
Debt Service Payments				
Interest Payments	396,676	0	396,676	100 %
Principal Payments	155,000	0	155,000	100 %
Total Expenditures	551,676	0	551,676	100 %
Excess of Revenues Over (Under) Expenditures	(1)	27,561	27,562	(2,756,164)%
Fund Balance, Beginning of Period				
and Salance, Seguining of Letted	0	495,986	495,986	0 %
Fund Balance, End of Period	(1)	523,546	523,547	(52,354,728)%

### **Statement of Revenues & Expenditures**

201 - Debt Service - Series 2020 From 10/1/2021 Through 11/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
DS Assessments - Tax Roll	515,984	0	(515,984)	(100)%
Interest Earnings				
Interest Earnings	0	3	3	0 %
Total Revenues	515,984	3	(515,981)	(101)%
Expenditures				
Debt Service Payments				
Interest Payments	330,984	0	330,984	100 %
Principal Payments	185,000	0	185,000	100 %
Total Expenditures	515,984	0	515,984	100 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	1	1	0 %
Interfund Transfer				
Interfund Transfer	0	(3)	(3)	0 %
Total Other Financing Sources	0	(1)	(1)	0 %
Excess of Revenues Over (Under) Expenditures	0	1	1	0 %
Fund Balance, Beginning of Period				
	0	258,252	258,252	0 %
Fund Balance, End of Period	0	258,253	258,253	0%

### **Statement of Revenues & Expenditures**

300 - Capital Projects - Series 2018 From 10/1/2021 Through 11/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over (Under) Expenditures	0	0	0	0 %
Fund Balance, Beginning of Period				
	0	95	95	0 %
Fund Balance, End of Period	0	95	95	0 %

### **Statement of Revenues & Expenditures**

301 - Capital Projects - Series 2020 From 10/1/2021 Through 11/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	6	6	0 %
Total Revenues	0	6	6	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	1	1	0 %
Total Other Financing Sources	0	1	1	0 %
Excess of Revenues Over (Under) Expenditures	0	7	7	0 %
Fund Balance, Beginning of Period				
	0	574,793	574,793	0 %
Fund Balance, End of Period	0	574,800	574,800	0%

### **Statement of Revenues & Expenditures**

900 - General Fixed Assets Account Group From 10/1/2021 Through 11/30/2021 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period	0	16,066,939	16,066,939	0 %
Fund Balance, End of Period	0	16,066,939	16,066,939	0 %

### Summary

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11.30.2021 Reconciliation Date: 11/30/2021

Status: Locked

Bank Balance	98,808.22
Less Outstanding Checks/Vouchers	4,648.96
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	94,159.26
Balance Per Books	94,159.26
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

### Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11.30.2021 Reconciliation Date: 11/30/2021

Status: Locked

### Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1312	10/27/2021	Series 2018 FY21 Tax Dist ID Excess Fees	4,648.96	Cypress Mill CDD
Outstanding Checks/V	ouchers		4,648.96	

### Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11.30.2021 Reconciliation Date: 11/30/2021

Status: Locked

### Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1300	10/21/2021	System Generated Check/Voucher	200.00	Laura Coffey
1303	11/2/2021	System Generated Check/Voucher	750.00	Steadfast Contractors Alliance, LLC
1304	11/2/2021	System Generated Check/Voucher	495.00	Times Publishing Company
1305	11/5/2021	System Generated Check/Voucher	1,500.00	ADA Site Compliance
1306	11/5/2021	System Generated Check/Voucher	58.00	Grau and Associates
1307	11/5/2021	System Generated Check/Voucher	4,354.69	Meritus Districts
1308	11/5/2021	System Generated Check/Voucher	1,065.00	Sitex Aquatics LLC
1309	11/5/2021	System Generated Check/Voucher	389.00	Straley Robin Vericker
1310	11/5/2021	System Generated Check/Voucher	4,040.63	US Bank
1311	11/15/2021	System Generated Check/Voucher	4,974.20	Tampa Electric
CD041	11/19/2021	Acc Analysis Fee	15.18	
1313	11/22/2021	System Generated Check/Voucher	2,800.22	Tampa Electric
Cleared Checks/Vouch	ners		20,641.92	

### Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11.30.2021 Reconciliation Date: 11/30/2021

Status: Locked

### **Cleared Deposits**

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR108 CR108-1	11/17/2021 11/24/2021	Tax Distribution - 11.17.21 Tax Distribution - 11.24.21	13,024.05 21,571.46	
Cleared Deposits			34,595.51	