Cypress Mill Community Development District

Financial Statements (Unaudited)

Period Ending January 31, 2022



 $\begin{array}{c} \textbf{Meritus Districts} \\ 2005 \ Pan \ Am \ Circle \sim Suite \ 300 \sim Tampa, \ Florida \ 33607 \\ Phone \ (813) \ 873‐7300 \sim Fax \ (813) \ 873‐7070 \\ \end{array}$

Balance Sheet

As of 1/31/2022 (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	380,746	0	0	0	0	0	0	380,746
Investment - Revenue 2018 (9000)	0	556,728	0	0	0	0	0	556,728
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	267,004	0	0	0	0	267,004
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	4	0	574,809	0	0	574,813
Investment - Cost of Issuance 2020 (7006)	0	0	0	0	0	0	0	0
Accounts Receivable - Other	0	0	0	0	0	0	0	0
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	16,626,070	16,626,070
Total Assets	397,622	695,696	525,258	95	574,809	16,066,939	17,080,000	35,340,419
Liabilities								
Accounts Payable	20,976	0	0	0	0	0	0	20,976
Accounts Payable - Other	20,970	0	0	0	0	0	0	20,970
Due to Developer	0	0	0	0	0	0	0	0
Due to Debt Service	0	0	0	0	0	0	0	0
Deferred Revenue	8,498	0	0	0	0	0	0	8,498
Accrued Expenses Payable	0,478	0	0	0	0	0	0	0,478
Revenue Bonds Payable - Series 2018	0	0	0	0	0	0	8,150,000	8,150,000
Revenue Bonds Payable - Series 2020	0	0	0	0	0	0	8,930,000	8,930,000
Total Liabilities	29,474						17,080,000	17,109,474
Total Liabilities								17,102,474
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	103,842	0	0	0	0	0	0	103,842

Balance Sheet

As of 1/31/2022 (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	264,306	199,711	267,006	0	15	0	0	731,038
Total Fund Equity & Other Credits	368,148	695,696	525,258	95	574,809	16,066,939	0	18,230,945
Total Liabilities & Fund Equity	397,622	695,696	525,258	95	574,809	16,066,939	17,080,000	35,340,419

Statement of Revenues & Expenditures

001 - General Fund From 10/1/2021 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				
O&M Assessments - Tax Roll	423,338	417,489	(5,849)	(1)%
O&M Assessments - Off Roll	124,487	0	(124,487)	(100)%
Total Revenues	547,825	417,489	(130,336)	(24)%
Ermonditures				
Expenditures				
Legislative	4.900	1,000	2 200	67.0/
Supervisor Fees	4,800	1,600	3,200	67 %
Financial & Administrative	40.000	12.222	24.447	67.04
District Manager	40,000	13,333	26,667	67 %
District Engineer	5,000	0	5,000	100 %
Disclosure Report	12,600	2,800	9,800	78 %
Trustees Fees	10,300	4,041	6,259	61 %
Accounting Services	6,750	2,550	4,200	62 %
Auditing Services	8,000	0	8,000	100 %
Postage, Phone, Faxes, Copies	1,500	33	1,467	98 %
Public Officials Insurance	2,500	2,506	(6)	(0)%
Legal Advertising	3,000	495	2,505	84 %
Bank Fees	300	43	257	86 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	200	0	200	100 %
Website Hosting	600	0	600	100 %
Website Administration	1,800	600	1,200	67 %
ADA Vendor	1,500	1,500	0	0 %
Legal Counsel				
District Counsel	7,500	1,663	5,837	78 %
Utility Services				
Electric Utility Services	135,200	25,129	110,071	81 %
Other Physical Environment				
Waterway Management System	20,000	4,260	15,740	79 %
General Liability & Property Casualty Insurance	12,000	6,474	5,526	46 %
Landscape Maintenance - Contract	175,000	52,715	122,285	70 %
Miscellaneous Repairs & Maintenance	7,500	2,330	5,170	69 %
Hardscape Maintenance	2,500	0	2,500	100 %
Plant Replacement Program	25,000	3,200	21,800	87 %
Landscape Maintenance - Mulch	32,100	26,000	6,100	19 %
Irrigation Maintenance	20,000	1,736	18,264	91 %
Road & Street Facilities	20,000	1,750	10,201)1 /u
Sidewalk & Pavement Repairs	2,000	0	2,000	100 %
Parks & Recreation	2,000	Ü	2,000	100 /0
Park Facility Maintenance	10,000	0	10,000	100 %
Total Expenditures	10,000 547,825	153,183	<u>10,000</u> 394,642	
Total Expenditures	347,823	133,163	394,042	72 %
Excess of Revenues Over (Under) Expenditures	0	264,306	264,306	0 %
Fund Balance, Beginning of Period	_	100.010	100.010	0.00
	0	103,842	103,842	0 %
Fund Balance, End of Period	0	368,148	368,148	0 %

Statement of Revenues & Expenditures

200 - Debt Service - Series 2018 From 10/1/2021 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				
DS Assessments - Tax Roll	551,675	551,038	(637)	(0)%
Interest Earnings				
Interest Earnings	0	10	10	0 %
Total Revenues	551,675	551,048	(627)	(0)%
Expenditures				
Debt Service Payments				
Interest Payments	396,676	201,338	195,339	49 %
Principal Payments	155,000	150,000	5,000	3 %
Total Expenditures	551,676	351,338	200,339	36 %
Excess of Revenues Over (Under) Expenditures	(1)	199,711	199,712	_(19,971,171)%
Fund Balance, Beginning of Period				
Tund Bulance, Beginning of Ferrod	0	495,986	495,986	0 %
Fund Balance, End of Period	(1)	695,696	695,697	(69,569,735)%

Statement of Revenues & Expenditures

201 - Debt Service - Series 2020 From 10/1/2021 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				
DS Assessments - Tax Roll	515,984	267,004	(248,980)	(48)%
DS Assessments - Off Roll	0	166,704	166,704	0 %
Interest Earnings				
Interest Earnings	0	9	9	0 %
Total Revenues	515,984	433,717	(82,267)	(16)%
Expenditures				
Debt Service Payments				
Interest Payments	330,984	166,706	164,278	50 %
Principal Payments	185,000	0	185,000	100 %
Total Expenditures	515,984	166,706	349,278	68 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	1	1	0 %
Interfund Transfer				
Interfund Transfer	0	(6)	(6)	0 %
Total Other Financing Sources	0	(5)	(5)	0 %
Excess of Revenues Over (Under) Expenditures	0	267,006	267,006	0%
Fund Balance, Beginning of Period				
	0	258,252	258,252	0 %
Fund Balance, End of Period	0	525,258	525,258	0 %

Statement of Revenues & Expenditures

300 - Capital Projects - Series 2018 From 10/1/2021 Through 1/31/2022 (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 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	11	11	0 %
Total Revenues	0	11_	11_	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	5	5	0 %
Total Other Financing Sources	0	5	5	0 %
Excess of Revenues Over (Under) Expenditures	0	15	15_	0 %
Fund Balance, Beginning of Period				
	0	574,793	574,793	0 %
Fund Balance, End of Period	0	574,809	574,809	0%

Statement of Revenues & Expenditures

900 - General Fixed Assets Account Group From 10/1/2021 Through 1/31/2022 (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: 1.31.2022 Reconciliation Date: 1/31/2022

Status: Locked

Bank Balance	384,721.96
Less Outstanding Checks/Vouchers	3,975.72
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	380,746.24
Balance Per Books	380,746.24
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 1.31.2022 Reconciliation Date: 1/31/2022

Status: Locked

Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1342	1/4/2022	Series 2018 FY22 Tax Dist ID 558	2,389.01	Cypress Mill CDD
1343	1/4/2022	Series 2020 FY22 Tax Dist ID 558	1,186.71	Cypress Mill CDD
1332	1/20/2022	System Generated Check/Voucher	200.00	Becky Wilson
1335	1/20/2022	System Generated Check/Voucher	200.00	Lori A. Campagna
Outstanding Checks/V	ouchers		3,975.72	

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 1.31.2022 Reconciliation Date: 1/31/2022

Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1326	12/22/2021	System Generated Check/Voucher	15,181.25	Steadfast Contractors Alliance, LLC
1328	1/6/2022	System Generated Check/Voucher	1,065.00	Sitex Aquatics LLC
1329	1/6/2022	System Generated Check/Voucher	150.00	Spearem Enterprises, LLC
1330	1/6/2022	System Generated Check/Voucher	28,450.00	Steadfast Contractors Alliance, LLC
1331	1/6/2022	System Generated Check/Voucher	264.51	Straley Robin Vericker
1333	1/20/2022	System Generated Check/Voucher	200.00	Kelly Ann Evans
1334	1/20/2022	System Generated Check/Voucher	200.00	Laura Coffey
1336	1/20/2022	System Generated Check/Voucher	9,275.41	Tampa Electric
Cleared Checks/Vouch	ers		54,786.17	

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 1.31.2022 Reconciliation Date: 1/31/2022

Status: Locked

Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR117	1/4/2022	Tax Distribution 1.4.2022	5,460.17	
Cleared Deposits			5,460.17	