

Berry Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2022



Inframark LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
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Berry Bay CDD
Balance Sheet
As of 4/30/2022
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Fixed Assets	General Long-Term Debt	Total
Assets						
Cash-Operating Account	96,154	0	0	0	0	96,154
Construction Fund Custody (0000)	0	0	65,044	0	0	65,044
Investment - Revenue 2021 (6000)	0	38,481	0	0	0	38,481
Investment - Interest 2021 (6001)	0	322,634	0	0	0	322,634
Investment - Sinking Fund 2021 (6002)	0	350,000	0	0	0	350,000
Investment - Reserve 2021 (6003)	0	995,378	0	0	0	995,378
Investment - Acq & Con-General 2021 (6005)	0	0	62	0	0	62
Investment - Acq & Con-Amenity 2021 (6006)	0	0	809,055	0	0	809,055
Investment - Acq & Con-Master 2021 (6007)	0	0	1	0	0	1
Investment - Cost of Issuance 2021 (6008)	0	0	0	0	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Due From Developer	0	0	0	0	0	0
Prepaid Trustee Fees	3,704	0	0	0	0	3,704
Equipment & Furniture	0	0	0	122,405	0	122,405
Construction Work in Progress	0	0	0	18,182,259	0	18,182,259
Amount To Be Provided-Debt Service	0	0	0	0	17,760,000	17,760,000
Total Assets	<u>99,857</u>	<u>1,706,494</u>	<u>874,162</u>	<u>18,304,665</u>	<u>17,760,000</u>	<u>38,745,178</u>
Liabilities						
Accounts Payable	5,822	0	0	0	0	5,822
Due To Debt Service Fund	5,398	0	0	0	0	5,398
Deferred Revenue	0	0	0	0	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Revenue Bonds Payable - Series 2021	0	0	0	0	17,760,000	17,760,000
Total Liabilities	<u>11,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,760,000</u>	<u>17,771,220</u>
Fund Equity & Other Credits						
Retained Earnings-All Other Reserves	0	995,381	903,133	0	0	1,898,514
Fund Balance-Unreserved	0	0	0	0	0	0
Investment in General Fixed Assets	0	0	0	18,304,665	0	18,304,665
Other	88,637	711,113	(28,971)	0	0	770,779
Total Fund Equity & Other Credits	<u>88,637</u>	<u>1,706,494</u>	<u>874,162</u>	<u>18,304,665</u>	<u>0</u>	<u>20,973,958</u>

Berry Bay CDD
 Balance Sheet
 As of 4/30/2022
 (In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Fixed Assets	General Long-Term Debt	Total
Total Liabilities & Fund Equity	99,857	1,706,494	874,162	18,304,665	17,760,000	38,745,178

Berry Bay CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	133,241	150,473	17,233	13 %
Contributions & Donations From Private Sources				
Developer Contributions	191,551	35,706	(155,845)	(81)%
Total Revenues	<u>324,792</u>	<u>186,179</u>	<u>(138,613)</u>	<u>(43)%</u>
Expenditures				
Legislative				
Supervisor Fees	6,000	1,200	4,800	80 %
Financial & Administrative				
District Manager	36,000	29,400	6,600	18 %
District Engineer	5,000	1,143	3,857	77 %
Disclosure Report	4,200	4,550	(350)	(8)%
Trustee Fees	4,100	337	3,763	92 %
Accounting Services	4,500	5,175	(675)	(15)%
Auditing Services	4,400	4,029	371	8 %
Postage, Phone, Faxes, Copies	500	40	460	92 %
Public Officials Insurance	2,475	2,329	146	6 %
Legal Advertising	5,000	(855)	5,855	117 %
Bank Fees	500	15	485	97 %
Dues, Licenses, & Fees	200	175	25	13 %
Miscellaneous Fees	300	0	300	100 %
Office Supplies	200	0	200	100 %
Website Maintenance	1,500	1,250	250	17 %
ADA Website Compliance	2,000	1,500	500	25 %
Legal Counsel				
District Counsel	10,000	2,536	7,464	75 %
Electric Utility Services				
Electric Utility Services	10,000	770	9,230	92 %
Street Lights	75,000	826	74,174	99 %
Other Physical Environment				
Property & Casualty Insurance	5,000	2,846	2,154	43 %
Contingency	93,017	21,495	71,522	77 %
Janitorial Service	2,100	0	2,100	100 %
Waterway Management Program	8,000	6,890	1,110	14 %
Landscape Maintenance-Contract	40,000	11,525	28,475	71 %
Pool Maintenance-Contract	4,800	0	4,800	100 %
Total Expenditures	<u>324,792</u>	<u>97,177</u>	<u>227,615</u>	<u>70 %</u>
Excess of Revenues Over (Under) Expenditures	0	89,002	89,002	0 %
Fund Balance, Beginning of Period				
Fund Balance-Unreserved	0	(2,994)	(2,994)	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>(2,994)</u>	<u>(2,994)</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>89,002</u>	<u>86,008</u>	<u>0 %</u>

Berry Bay CDD
Statement of Revenues and Expenditures
202 - Debt Service Fund - Series 2021
From 10/1/2021 Through 4/30/2022
(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 Assmts-Off Roll	990,675	1,033,747	43,072	4 %
Interest Earnings				
Interest Earnings	0	35	35	0 %
Total Revenues	<u>990,675</u>	<u>1,033,782</u>	<u>43,107</u>	<u>4 %</u>
Expenditures				
Debt Service Payments				
Interest	640,675	322,634	318,041	50 %
Principal	350,000	0	350,000	100 %
Total Expenditures	<u>990,675</u>	<u>322,634</u>	<u>668,041</u>	<u>67 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(10)	(10)	0 %
Interfund Transfer	0	(25)	(25)	0 %
Total Other Financing Sources	<u>0</u>	<u>(35)</u>	<u>(35)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>711,113</u>	<u>711,113</u>	<u>0 %</u>
Fund Balance, Beginning of Period				
Retained Earnings-All Other Reserves				
Retained Earnings-All Other Reserves	0	995,416	995,416	0 %
Interfund Transfer	0	(35)	(35)	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>995,381</u>	<u>995,381</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,706,494</u></u>	<u><u>1,706,494</u></u>	<u><u>0 %</u></u>

Berry Bay CDD
Statement of Revenues and Expenditures
302 - Capital Projects Fund - Series 2021
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	44	44	0 %
Contributions & Donations From Private Sources				
Developer Contributions	0	64,976	64,976	0 %
Total Revenues	<u>0</u>	<u>65,020</u>	<u>65,020</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	94,026	(94,026)	0 %
Total Expenditures	<u>0</u>	<u>94,026</u>	<u>(94,026)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	10	10	0 %
Interfund Transfer	0	25	25	0 %
Total Other Financing Sources	<u>0</u>	<u>35</u>	<u>35</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(28,971)</u>	<u>(28,971)</u>	<u>0 %</u>
Fund Balance, Beginning of Period				
Retained Earnings-All Other Reserves				
Retained Earnings-All Other Reserves	0	903,098	903,098	0 %
Interfund Transfer	0	35	35	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>903,133</u>	<u>903,133</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>874,162</u>	<u>874,162</u>	<u>0 %</u>

Berry Bay CDD
Statement of Revenues and Expenditures
900 - General Fixed Assets
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period				
Investment in General Fixed Assets	0	18,210,639	18,210,639	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>18,210,639</u>	<u>18,210,639</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>18,304,665</u></u>	<u><u>18,210,639</u></u>	<u><u>0 %</u></u>

Berry Bay CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 04/30/2022
Reconciliation Date: 4/30/2022
Status: Locked

Bank Balance	52,514.76
Less Outstanding Checks/Vouchers	14,362.02
Plus Deposits in Transit	52,602.61
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	90,755.35
Balance Per Books	<u>90,755.35</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Berry Bay CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
186	3/10/2022	System Generated Check/Voucher	200.00	Ryan Motko
196	4/21/2022	System Generated Check/Voucher	10,121.39	Meritus Districts
200	4/28/2022	System Generated Check/Voucher	4,040.63	U.S. Bank
Outstanding Checks/Vouchers			<u>14,362.02</u>	

Berry Bay CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR53	4/26/2022	Off Roll Assessments 04.26.22	51,345.61	
CR54	4/29/2022	Off Roll Assessments 04.29.22	1,257.00	
			<hr/>	
Outstanding Deposits			52,602.61	
			<hr/> <hr/>	

**Berry Bay CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
188	3/24/2022	System Generated Check/Voucher	38,700.00	Meritus Districts
189	3/24/2022	System Generated Check/Voucher	24.47	TECO
190	3/31/2022	System Generated Check/Voucher	575.95	Straley Robin Vericker
191	4/7/2022	System Generated Check/Voucher	21,495.00	Fortiline Waterworks
192	4/8/2022	Series 2021 FY22 Off Roll Collections	39,587.10	Berry Bay CDD
193	4/21/2022	System Generated Check/Voucher	1,500.00	ADA Site Compliance
194	4/21/2022	System Generated Check/Voucher	6,890.00	Cypress Creek Aquatics Inc
195	4/21/2022	System Generated Check/Voucher	4,000.00	Grau and Associates
197	4/21/2022	System Generated Check/Voucher	560.00	Stantec Consulting Services Inc.
198	4/21/2022	System Generated Check/Voucher	842.72	TECO
199	4/21/2022	System Generated Check/Voucher	11,525.00	Yellowstone Landscape
CD029	4/21/2022	SERVICE CHARGES - PRIOR PERIOD 4.21.22	15.00	
Cleared Checks/Vouchers			125,715.24	
			125,715.24	

Berry Bay CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR50	4/1/2022	Off Roll O&M Assessments 3.31.22	46,089.52	
CR45	4/5/2022	Off Roll Assessment /Debt Services - 3.15.22	48,805.00	
CR52	4/25/2022	Off Roll Assessments 04.25.22	21,068.28	
			<hr/>	
Cleared Deposits			115,962.80	
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