

Berry Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2022



Meritus Districts
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
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Berry Bay CDD
Balance Sheet
As of 1/31/2022
(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	8,772	0	0	0	0	8,772
Construction Fund Custody (0000)	0	0	65,043	0	0	65,043
Investment - Revenue 2021 (6000)	0	0	0	0	0	0
Investment - Interest 2021 (6001)	0	0	0	0	0	0
Investment - Reserve 2021 (6003)	0	995,378	0	0	0	995,378
Investment - Acq & Con-General 2021 (6005)	0	0	47	0	0	47
Investment - Acq & Con-Amenity 2021 (6006)	0	0	903,067	0	0	903,067
Investment - Acq & Con-Master 2021 (6007)	0	0	1	0	0	1
Investment - Cost of Issuance 2021 (6008)	0	0	0	0	0	0
Due From Developer	0	0	0	0	0	0
Equipment & Furniture	0	0	0	122,405	0	122,405
Construction Work in Progress	0	0	0	18,088,234	0	18,088,234
Amount To Be Provided-Debt Service	0	0	0	0	17,760,000	17,760,000
Total Assets	8,772	995,378	968,159	18,210,639	17,760,000	37,942,948
Liabilities						
Accounts Payable	43,887	0	0	0	0	43,887
Revenue Bonds Payable - Series 2021	0	0	0	0	17,760,000	17,760,000
Total Liabilities	43,887	0	0	0	17,760,000	17,803,887
Fund Equity & Other Credits						
Retained Earnings-All Other Reserves	0	995,381	2,066,727	0	0	3,062,108
Fund Balance-Unreserved	26,483	0	0	0	0	26,483
Investment in General Fixed Assets	0	0	0	18,210,639	0	18,210,639
Other	(61,598)	(3)	(1,098,568)	0	0	(1,160,169)
Total Fund Equity & Other Credits	(35,115)	995,378	968,159	18,210,639	0	20,139,061
Total Liabilities & Fund Equity	8,772	995,378	968,159	18,210,639	17,760,000	37,942,948

Berry Bay CDD
Statement of Revenues and 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				
Operations & Maintenance Assmts-Off Roll	133,241	0	(133,241)	(100)%
Contributions & Donations From Private Sources				
Developer Contributions	191,551	0	(191,551)	(100)%
Total Revenues	<u>324,792</u>	<u>0</u>	<u>(324,792)</u>	<u>(100)%</u>
Expenditures				
Legislative				
Supervisor Fees	6,000	0	6,000	100 %
Financial & Administrative				
District Manager	36,000	40,800	(4,800)	(13)%
District Engineer	5,000	1,228	3,772	75 %
Disclosure Report	4,200	5,600	(1,400)	(33)%
Trustee Fees	4,100	0	4,100	100 %
Accounting Services	4,500	10,800	(6,300)	(140)%
Auditing Services	4,400	29	4,371	99 %
Postage, Phone, Faxes, Copies	500	17	483	97 %
Public Officials Insurance	2,475	0	2,475	100 %
Legal Advertising	5,000	0	5,000	100 %
Bank Fees	500	0	500	100 %
Dues, Licenses, & Fees	200	175	25	13 %
Miscellaneous Fees	300	0	300	100 %
Office Supplies	200	0	200	100 %
Website Maintenance	1,500	2,000	(500)	(33)%
ADA Website Compliance	2,000	0	2,000	100 %
Legal Counsel				
District Counsel	10,000	439	9,562	96 %
Electric Utility Services				
Electric Utility Services	10,000	511	9,489	95 %
Street Lights	75,000	0	75,000	100 %
Other Physical Environment				
Property & Casualty Insurance	5,000	0	5,000	100 %
Contingency	93,017	0	93,017	100 %
Janitorial Service	2,100	0	2,100	100 %
Waterway Management Program	8,000	0	8,000	100 %
Landscape Maintenance-Contract	40,000	0	40,000	100 %
Pool Maintenance-Contract	4,800	0	4,800	100 %
Total Expenditures	<u>324,792</u>	<u>61,598</u>	<u>263,194</u>	<u>81 %</u>
Excess of Revenues Over (Under) Expenditures	0	(61,598)	(61,598)	0 %
Fund Balance, Beginning of Period				
Fund Balance-Unreserved	0	26,483	26,483	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>26,483</u>	<u>26,483</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>(35,115)</u>	<u>(35,115)</u>	<u>0 %</u>

Berry Bay CDD
Statement of Revenues and Expenditures
202 - Debt Service Fund - Series 2021
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				
Debt Service Assmts-Off Roll	990,675	322,632	(668,043)	(67)%
Interest Earnings				
Interest Earnings	0	20	20	0 %
Total Revenues	<u>990,675</u>	<u>322,652</u>	<u>(668,023)</u>	<u>(67)%</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 %
Total Other Financing Sources	<u>0</u>	<u>(20)</u>	<u>(20)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(3)</u>	<u>(3)</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>995,378</u></u>	<u><u>995,378</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 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	30	30	0 %
Total Revenues	<u>0</u>	<u>30</u>	<u>30</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	1,098,618	(1,098,618)	0 %
Total Expenditures	<u>0</u>	<u>1,098,618</u>	<u>(1,098,618)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	10	10	0 %
Total Other Financing Sources	<u>0</u>	<u>20</u>	<u>20</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,098,568)</u>	<u>(1,098,568)</u>	<u>0 %</u>
Fund Balance, Beginning of Period				
Retained Earnings-All Other Reserves	0	2,066,692	2,066,692	0 %
Interfund Transfer	0	35	35	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>2,066,727</u>	<u>2,066,727</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>968,159</u></u>	<u><u>968,159</u></u>	<u><u>0 %</u></u>

Berry Bay CDD
Statement of Revenues and Expenditures
900 - General Fixed Assets
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				
Investment in General Fixed Assets	0	17,112,021	17,112,021	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>17,112,021</u>	<u>17,112,021</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>18,210,639</u></u>	<u><u>17,112,021</u></u>	<u><u>0 %</u></u>

Berry Bay CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 01/31/2022
Reconciliation Date: 1/31/2022
Status: Locked

Bank Balance	8,772.07
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	8,772.07
Balance Per Books	<u>8,772.07</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: 01/31/2022

Reconciliation Date: 1/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
173	1/6/2022	System Generated Check/Voucher	140.00	Straley Robin Vericker
175	1/20/2022	System Generated Check/Voucher	255.50	Stantec Consulting Services Inc.
176	1/20/2022	System Generated Check/Voucher	25.52	TECO
Cleared Checks/Vouchers			<u>421.02</u>	