

# Berry Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
June 30, 2022



Inframark LLC  
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**Berry Bay CDD**  
Balance Sheet  
As of 6/30/2022  
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Fixed Assets	General Long-Term Debt	Total
<b>Assets</b>						
Cash-Operating Account	63,094	0	0	0	0	63,094
Construction Fund Custody (0000)	0	0	65,045	0	0	65,045
Investment - Revenue 2021 (6000)	0	38,491	0	0	0	38,491
Investment - Interest 2021 (6001)	0	0	0	0	0	0
Investment - Sinking Fund 2021 (6002)	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	0	0	0	0
Investment - Acq & Con-Amenity 2021 (6006)	0	0	714,648	0	0	714,648
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	3,030	0	0	0	0	3,030
Equipment & Furniture	0	0	0	122,405	0	122,405
Construction Work in Progress	0	0	0	18,277,193	0	18,277,193
Amount To Be Provided-Debt Service	0	0	0	0	17,087,366	17,087,366
<b>Total Assets</b>	<u>66,124</u>	<u>1,033,869</u>	<u>779,694</u>	<u>18,399,598</u>	<u>17,087,366</u>	<u>37,366,650</u>
<b>Liabilities</b>						
Accounts Payable	5,391	0	0	0	0	5,391
Due To Debt Service Fund	0	0	0	0	0	0
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	17,087,366	17,087,366
<b>Total Liabilities</b>	<u>5,391</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,087,366</u>	<u>17,092,756</u>
<b>Fund Equity &amp; Other Credits</b>						
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	18,399,598	0	18,399,598
Other	60,733	38,488	(123,439)	0	0	(24,218)
<b>Total Fund Equity &amp; Other Credits</b>	<u>60,733</u>	<u>1,033,869</u>	<u>779,694</u>	<u>18,399,598</u>	<u>0</u>	<u>20,273,894</u>

**Berry Bay CDD**  
 Balance Sheet  
 As of 6/30/2022  
 (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	<del>66,124</del>	<del>1,033,869</del>	<del>779,694</del>	<del>18,399,598</del>	<del>17,087,366</del>	<del>37,366,650</del>

**Berry Bay CDD**  
Statement of Revenues and Expenditures  
001 - General Fund  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	133,241	162,394	29,154	22 %
Contributions & Donations From Private Sources				
Developer Contributions	191,551	35,706	(155,845)	(81)%
<b>Total Revenues</b>	<u>324,792</u>	<u>198,100</u>	<u>(126,692)</u>	<u>(39)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	6,000	1,800	4,200	70 %
Financial & Administrative				
District Manager	36,000	37,800	(1,800)	(5)%
District Engineer	5,000	1,503	3,497	70 %
Disclosure Report	4,200	5,250	(1,050)	(25)%
Trustee Fees	4,100	1,010	3,090	75 %
Accounting Services	4,500	5,925	(1,425)	(32)%
Auditing Services	4,400	4,829	(429)	(10)%
Postage, Phone, Faxes, Copies	500	63	437	87 %
Public Officials Insurance	2,475	2,329	146	6 %
Legal Advertising	5,000	(855)	5,855	117 %
Bank Fees	500	30	470	94 %
Dues, Licenses, & Fees	200	175	25	13 %
Miscellaneous Fees	300	0	300	100 %
Office Supplies	200	0	200	100 %
Website Maintenance	1,500	1,500	0	0 %
ADA Website Compliance	2,000	1,500	500	25 %
Legal Counsel				
District Counsel	10,000	3,690	6,310	63 %
Electric Utility Services				
Electric Utility Services	10,000	816	9,184	92 %
Street Lights	75,000	4,708	70,292	94 %
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	11,832	(3,832)	(48)%
Landscape Maintenance-Contract	40,000	17,200	22,800	57 %
Pool Maintenance-Contract	4,800	0	4,800	100 %
Capital Outlay	0	11,921	(11,921)	0 %
<b>Total Expenditures</b>	<u>324,792</u>	<u>137,367</u>	<u>187,425</u>	<u>58 %</u>
Excess of Revenues Over (Under) Expenditures	0	60,733	60,733	0 %
<b>Fund Balance, Beginning of Period</b>				
Fund Balance-Unreserved	0	(2,994)	(2,994)	0 %
<b>Total Fund Balance, Beginning of Period</b>	<u>0</u>	<u>(2,994)</u>	<u>(2,994)</u>	<u>0 %</u>
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>60,733</u>	<u>57,739</u>	<u>0 %</u>

**Berry Bay CDD**  
Statement of Revenues and Expenditures  
202 - Debt Service Fund - Series 2021  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Debt Service Assmts-Off Roll	990,675	1,033,747	43,072	4 %
Interest Earnings				
Interest Earnings	0	300	300	0 %
<b>Total Revenues</b>	<u>990,675</u>	<u>1,034,047</u>	<u>43,372</u>	<u>4 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest	640,675	645,269	(4,594)	(1)%
Principal	350,000	350,000	0	0 %
<b>Total Expenditures</b>	<u>990,675</u>	<u>995,269</u>	<u>(4,594)</u>	<u>(0)%</u>
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	(10)	(10)	0 %
Interfund Transfer	0	(281)	(281)	0 %
<b>Total Other Financing Sources</b>	<u>0</u>	<u>(291)</u>	<u>(291)</u>	<u>0 %</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>38,488</u>	<u>38,488</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>				
Retained Earnings-All Other Reserves				
Retained Earnings-All Other Reserves	0	995,416	995,416	0 %
Interfund Transfer	0	(35)	(35)	0 %
<b>Total Fund Balance, Beginning of Period</b>	<u>0</u>	<u>995,381</u>	<u>995,381</u>	<u>0 %</u>
<b>Fund Balance, End of Period</b>	<u><u>0</u></u>	<u><u>1,033,869</u></u>	<u><u>1,033,869</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 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	253	253	0 %
Contributions & Donations From Private Sources				
Developer Contributions	0	64,976	64,976	0 %
Total Revenues	<u>0</u>	<u>65,229</u>	<u>65,229</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	188,959	(188,959)	0 %
Total Expenditures	<u>0</u>	<u>188,959</u>	<u>(188,959)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	10	10	0 %
Interfund Transfer	0	281	281	0 %
Total Other Financing Sources	<u>0</u>	<u>291</u>	<u>291</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	0	(123,439)	(123,439)	0 %
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>779,694</u>	<u>779,694</u>	<u>0 %</u>

**Berry Bay CDD**  
Statement of Revenues and Expenditures  
900 - General Fixed Assets  
From 10/1/2021 Through 6/30/2022  
(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>18,399,598</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: 06/30/2022  
Reconciliation Date: 6/30/2022  
Status: Locked

Bank Balance	63,093.51
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	63,093.51
Balance Per Books	<u>63,093.51</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: 06/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
186	3/10/2022	System Generated Check/Voucher	200.00	Ryan Motko
208	5/26/2022	System Generated Check/Voucher	11,921.00	Fortiline Waterworks
209	5/26/2022	System Generated Check/Voucher	840.14	TECO
210	6/2/2022	System Generated Check/Voucher	2,282.00	Cypress Creek Aquatics Inc
211	6/2/2022	System Generated Check/Voucher	818.45	Straley Robin Vericker
212	6/2/2022	System Generated Check/Voucher	5,675.00	Yellowstone Landscape
213	6/8/2022	System Generated Check/Voucher	5,067.25	Inframark LLC
214	6/8/2022	System Generated Check/Voucher	200.00	Kelly Ann Evans
215	6/8/2022	System Generated Check/Voucher	200.00	Nicholas J. Dister
216	6/8/2022	System Generated Check/Voucher	200.00	Ryan Motko
217	6/16/2022	System Generated Check/Voucher	2,471.06	TECO
CD032	6/21/2022	SERVICE CHARGES - PRIOR PERIOD 6.21.22	15.00	
218	6/22/2022	System Generated Check/Voucher	628.84	TECO
Cleared Checks/Vouchers			30,518.74	
			30,518.74	