

# Berry Bay Community Development District

Financial Statements  
(Unaudited)

Period Ending  
November 30, 2021



Meritus Districts  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607  
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**Berry Bay CDD**  
Balance Sheet  
As of 11/30/2021  
(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	28,174	0	0	0	0	28,174
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	37	0	0	37
Investment - Acq & Con-Amenity 2021 (6006)	0	0	924,332	0	0	924,332
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	18,066,960	0	18,066,960
Amount To Be Provided-Debt Service	0	0	0	0	17,760,000	17,760,000
<b>Total Assets</b>	<u>28,174</u>	<u>995,378</u>	<u>989,413</u>	<u>18,189,365</u>	<u>17,760,000</u>	<u>37,962,330</u>
<b>Liabilities</b>						
Accounts Payable	7,545	0	0	0	0	7,545
Revenue Bonds Payable - Series 2021	0	0	0	0	17,760,000	17,760,000
<b>Total Liabilities</b>	<u>7,545</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,760,000</u>	<u>17,767,545</u>
<b>Fund Equity &amp; Other Credits</b>						
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	18,189,365	0	18,189,365
Other	(5,855)	(3)	(1,077,314)	0	0	(1,083,172)
<b>Total Fund Equity &amp; Other Credits</b>	<u>20,628</u>	<u>995,378</u>	<u>989,413</u>	<u>18,189,365</u>	<u>0</u>	<u>20,194,784</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>28,174</u>	<u>995,378</u>	<u>989,413</u>	<u>18,189,365</u>	<u>17,760,000</u>	<u>37,962,330</u>

**Berry Bay CDD**  
Statement of Revenues and 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
<b>Revenues</b>				
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)%
<b>Total Revenues</b>	<u>324,792</u>	<u>0</u>	<u>(324,792)</u>	<u>(100)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	6,000	0	6,000	100 %
Financial & Administrative				
District Manager	36,000	4,200	31,800	88 %
District Engineer	5,000	973	4,027	81 %
Disclosure Report	4,200	0	4,200	100 %
Trustee Fees	4,100	0	4,100	100 %
Accounting Services	4,500	300	4,200	93 %
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	0	1,500	100 %
ADA Website Compliance	2,000	0	2,000	100 %
Legal Counsel				
District Counsel	10,000	162	9,839	98 %
Electric Utility Services				
Electric Utility Services	10,000	0	10,000	100 %
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 %
<b>Total Expenditures</b>	<u>324,792</u>	<u>5,855</u>	<u>318,937</u>	<u>98 %</u>
Excess of Revenues Over (Under) Expenditures	0	(5,855)	(5,855)	0 %
<b>Fund Balance, Beginning of Period</b>				
Fund Balance-Unreserved	0	26,483	26,483	0 %
<b>Total Fund Balance, Beginning of Period</b>	<u>0</u>	<u>26,483</u>	<u>26,483</u>	<u>0 %</u>
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>20,628</u>	<u>20,628</u>	<u>0 %</u>

**Berry Bay CDD**  
Statement of Revenues and Expenditures  
202 - Debt Service Fund - Series 2021  
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
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Debt Service Assmts-Off Roll	990,675	322,632	(668,043)	(67)%
Interest Earnings				
Interest Earnings	0	10	10	0 %
<b>Total Revenues</b>	<u>990,675</u>	<u>322,642</u>	<u>(668,033)</u>	<u>(67)%</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest	640,675	322,634	318,041	50 %
Principal	350,000	0	350,000	100 %
<b>Total Expenditures</b>	<u>990,675</u>	<u>322,634</u>	<u>668,041</u>	<u>67 %</u>
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	(10)	(10)	0 %
<b>Total Other Financing Sources</b>	<u>0</u>	<u>(10)</u>	<u>(10)</u>	<u>0 %</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>(3)</u>	<u>(3)</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>0</u>	<u>995,378</u>	<u>995,378</u>	<u>0 %</u>

**Berry Bay CDD**  
Statement of Revenues and Expenditures  
302 - Capital Projects Fund - Series 2021  
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
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	20	20	0 %
Total Revenues	<u>0</u>	<u>20</u>	<u>20</u>	<u>0 %</u>
<b>Expenditures</b>				
Other Physical Environment				
Improvements Other Than Buildings	0	1,077,345	(1,077,345)	0 %
Total Expenditures	<u>0</u>	<u>1,077,345</u>	<u>(1,077,345)</u>	<u>0 %</u>
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	10	10	0 %
Total Other Financing Sources	<u>0</u>	<u>10</u>	<u>10</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,077,314)</u>	<u>(1,077,314)</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>				
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>989,413</u></u>	<u><u>989,413</u></u>	<u><u>0 %</u></u>

**Berry Bay CDD**  
Statement of Revenues and Expenditures  
900 - General Fixed Assets  
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				
Investment in General Fixed Assets	0	17,112,021	17,112,021	0 %
Total Fund Balance, Beginning of Period	0	17,112,021	17,112,021	0 %
Fund Balance, End of Period	0	18,189,365	17,112,021	0 %

**Berry Bay CDD**  
**Reconcile Cash Accounts**

**Summary**

**Cash Account: 10101 Cash-Operating Account**

**Reconciliation ID: 11/30/2021**

**Reconciliation Date: 11/30/2021**

**Status: Locked**

Bank Balance	28,173.58
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	28,173.58
Balance Per Books	<u>28,173.58</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: 11/30/2021**

**Reconciliation Date: 11/30/2021**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
156	8/19/2021	System Generated Check/Voucher	200.00	Ryan Motko
165	11/2/2021	System Generated Check/Voucher	1,302.71	Meritus Districts
166	11/5/2021	System Generated Check/Voucher	29.00	Grau and Associates
167	11/15/2021	System Generated Check/Voucher	327.50	Stantec Consulting Services Inc.
Cleared Checks/Vouchers			<u>1,859.21</u>	