

# **Berry Bay Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
December 30, 2022

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607  
Phone (813) 873-7300 ~ Fax (813) 873-7070

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of December 30, 2022

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL	TOTAL
					LONG-TERM DEBT ACCOUNT GROUP FUND	
<b>ASSETS</b>						
Cash - Operating Account	748,838	-	-	-	-	748,838
Due From Other Funds	-	538,011	-	-	-	538,011
Investments:						
Acq. & Construction - Amenity	-	-	700,452	-	-	700,452
Acq. & Construction - Master	-	-	1	-	-	1
Acquisition & Construction Account	-	-	3,083	-	-	3,083
Construction Fund	-	1,212	-	-	-	1,212
Construction Fund Custody	-	-	65,045	-	-	65,045
Reserve Fund	-	997,100	-	-	-	997,100
Revenue Fund	-	38,677	-	-	-	38,677
Fixed Assets						
Equipment and Furniture	-	-	-	122,485	-	122,485
Construction Work In Process	-	-	-	18,293,605	-	18,293,605
Amount To Be Provided	-	-	-	-	17,087,366	17,087,366
<b>TOTAL ASSETS</b>	<b>\$ 748,838</b>	<b>\$ 1,575,000</b>	<b>\$ 768,581</b>	<b>\$ 18,416,090</b>	<b>\$ 17,087,366</b>	<b>\$ 38,595,875</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 32,942	\$ 533,981	\$ -	\$ -	\$ -	\$ 566,923
Bonds Payable	-	-	-	-	17,087,366	17,087,366
Due To Other Funds	31	-	-	-	-	31
<b>TOTAL LIABILITIES</b>	<b>32,973</b>	<b>533,981</b>	<b>-</b>	<b>-</b>	<b>17,087,366</b>	<b>17,654,320</b>
<b>FUND BALANCES</b>						
Restricted for:						
Debt Service	-	1,041,019	-	-	-	1,041,019
Capital Projects	-	-	768,581	-	-	768,581
Unassigned:	715,865	-	-	18,416,090	-	19,131,955
<b>TOTAL FUND BALANCES</b>	<b>715,865</b>	<b>1,041,019</b>	<b>768,581</b>	<b>18,416,090</b>	<b>-</b>	<b>20,941,555</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 748,838</b>	<b>\$ 1,575,000</b>	<b>\$ 768,581</b>	<b>\$ 18,416,090</b>	<b>\$ 17,087,366</b>	<b>\$ 38,595,875</b>

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 30, 2022  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Special Assmnts- Tax Collector	\$ 786,949	\$ 837,518	\$ 50,569	106.43%
Special Assmnts- CDD Collected	-	27,648	27,648	0.00%
Other Miscellaneous Revenues	-	12,159	12,159	0.00%
<b>TOTAL REVENUES</b>	<b>786,949</b>	<b>877,325</b>	<b>90,376</b>	<b>111.48%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	12,000	1,200	10,800	10.00%
ProfServ-Trustee Fees	4,100	-	4,100	0.00%
Disclosure Report	4,200	700	3,500	16.67%
District Counsel	10,000	5,501	4,499	55.01%
District Engineer	7,500	3,388	4,112	45.17%
District Manager	36,000	12,000	24,000	33.33%
Accounting Services	4,500	1,500	3,000	33.33%
Auditing Services	4,900	-	4,900	0.00%
Website Compliance	2,000	-	2,000	0.00%
Postage, Phone, Faxes, Copies	250	105	145	42.00%
Public Officials Insurance	2,329	-	2,329	0.00%
Legal Advertising	2,500	1,209	1,291	48.36%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	500	1,000	33.33%
Miscellaneous Expenses	200	-	200	0.00%
Office Supplies	200	-	200	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
<b>Total Administration</b>	<b>92,604</b>	<b>26,278</b>	<b>66,326</b>	<b>28.38%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	65,000	656	64,344	1.01%
Utility - StreetLights	150,000	33,301	116,699	22.20%
<b>Total Electric Utility Services</b>	<b>215,000</b>	<b>33,957</b>	<b>181,043</b>	<b>15.79%</b>

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 30, 2022  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>Other Physical Environment</u></b>				
Waterway Management	25,000	7,674	17,326	30.70%
ProfServ - Field Management Onsite Staff	-	4,000	(4,000)	0.00%
Contracts-Pools	25,000	-	25,000	0.00%
Contracts - Landscape	295,000	-	295,000	0.00%
Janitorial Services & Supplies	10,000	-	10,000	0.00%
Insurance -Property & Casualty	30,000	-	30,000	0.00%
Landscape Maintenance	94,345	40,758	53,587	43.20%
<b>Total Other Physical Environment</b>	<b>479,345</b>	<b>52,432</b>	<b>426,913</b>	<b>10.94%</b>
<b>TOTAL EXPENDITURES</b>	<b>786,949</b>	<b>112,667</b>	<b>674,282</b>	<b>14.32%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	764,658	764,658	0.00%
Net change in fund balance	\$ -	\$ 764,658	\$ 764,658	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>(48,793)</b>	<b>(48,793)</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ (48,793)</b>	<b>\$ 715,865</b>		

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 30, 2022  
Series 2021 Debt Service Fund (202)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 3,001	\$ 3,001	0.00%
Special Assmnts- Tax Collector	991,356	4,030	(987,326)	0.41%
<b>TOTAL REVENUES</b>	<b>991,356</b>	<b>7,031</b>	<b>(984,325)</b>	<b>0.71%</b>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal Debt Retirement	360,000	-	360,000	0.00%
Interest Expense	631,356	-	631,356	0.00%
<b>Total Debt Service</b>	<b>991,356</b>	<b>-</b>	<b>991,356</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>991,356</b>	<b>-</b>	<b>991,356</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	7,031	7,031	0.00%
Net change in fund balance	\$ -	\$ 7,031	\$ 7,031	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,033,988</b>	<b>1,033,988</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,033,988</b>	<b>\$ 1,041,019</b>		

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 30, 2022  
Series 2021 Capital Projects Fund (302)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	-	<b>768,581</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 768,581</b>		

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 30, 2022  
General Fixed Assets Account Group Fund (900)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
<b>TOTAL REVENUES</b>	-	-	-	0.00%
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	-	<b>18,416,090</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 18,416,090</b>		

# BERRY BAY CDD

## Bank Reconciliation

Bank Account No. 6498 TRUIST - GF Operating  
 Statement No. 12-22  
 Statement Date 12/30/2022

<b>G/L Balance (LCY)</b>	748,838.23	<b>Statement Balance</b>	756,184.48
<b>G/L Balance</b>	748,838.23	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	748,838.23	<b>Subtotal</b>	756,184.48
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	7,346.25
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	748,838.23	<b>Ending Balance</b>	748,838.23
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
11/29/2022	Payment	249	BERRY BAY CDD	997.88	997.88	0.00
11/30/2022	Payment	250	EGIS INSURANCE	5,563.00	5,563.00	0.00
11/30/2022	Payment	251	TECO	3,177.68	3,177.68	0.00
12/6/2022		JE000016	Check Dep #129928#####	27,647.63	27,647.63	0.00
12/7/2022	Payment	DD111	Payment of Invoice 000092	1,962.93	1,962.93	0.00
12/7/2022	Payment	DD112	Payment of Invoice 000094	1,384.17	1,384.17	0.00
12/7/2022	Payment	DD113	Payment of Invoice 000103	5,434.42	5,434.42	0.00
12/7/2022	Payment	DD114	Payment of Invoice 000105	1,140.27	1,140.27	0.00
12/7/2022	Payment	DD115	Payment of Invoice 000107	1,380.47	1,380.47	0.00
12/14/2022	Payment	253	AQUATIC WEED CONTROL	378.00	378.00	0.00
12/14/2022	Payment	254	YELLOWSTONE LANDSCAPE	170.00	170.00	0.00
12/16/2022	Payment	255	INFRAMARK LLC	14,234.48	14,234.48	0.00
12/21/2022	Payment	256	ARDURRA GROUP INC	770.50	770.50	0.00
12/21/2022	Payment	258	CYPRESS CREEK AQUATICS INC	7,296.00	7,296.00	0.00
12/21/2022	Payment	259	KELLY ANN EVANS	400.00	400.00	0.00
12/21/2022	Payment	260	NICHOLAS J. DISTER	400.00	400.00	0.00
12/21/2022	Payment	262	STANTEC CONSULTING SERV INC	3,387.75	3,387.75	0.00
12/21/2022	Payment	264	TECO	5,967.40	5,967.40	0.00
12/21/2022	Payment	265	YELLOWSTONE LANDSCAPE	52,788.00	52,788.00	0.00
Total Checks				134,480.58	134,480.58	0.00
<b>Deposits</b>						
12/6/2022		JE000016	Check Dep #129928#####	G/L 27,647.63	27,647.63	0.00
12/8/2022		JE000017	Debt Service/Tax Revenue	G/L 4,695.03	4,695.03	0.00
12/14/2022		JE000022	assessment distribution	G/L 835,243.80	835,243.80	0.00
12/7/2022		JE000027	Incoming wire Ref#2021207#####-	G/L 12,158.83	12,158.83	0.00
Total Deposits				879,745.29	879,745.29	0.00
<b>Outstanding Checks</b>						
12/13/2022	Payment	252	BERRY BAY CDD	3,001.59	0.00	3,001.59
12/21/2022	Payment	261	RYAN MOTKO	400.00	0.00	400.00



# BERRY BAY CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
12/21/2022	Payment	263	STRALEY ROBIN VERICKER	3,128.00	0.00	3,128.00
12/28/2022	Payment	266	YELLOWSTONE LANDSCAPE	816.66	0.00	816.66
<b>Total Outstanding Checks.....</b>				<b>7,346.25</b>		<b>7,346.25</b>