

Berry Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2022

Prepared by:



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BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2021	SERIES 2021	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE	CAPITAL	FIXED ASSETS	LONG-TERM	
	FUND	FUND	PROJECTS	ACCOUNT	DEBT	
	FUND	FUND	FUND	GROUP FUND	GROUP FUND	TOTAL
ASSETS						
Cash - Operating Account	1,181	-	-	-	-	1,181
Due From Other Funds	-	1,029	-	-	-	1,029
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
TOTAL ASSETS	\$ 1,181	\$ 1,038,018	\$ 768,581	\$ 18,416,090	\$ 17,087,366	\$ 37,311,236
LIABILITIES						
Accounts Payable	\$ 95,486	\$ -	\$ -	\$ -	\$ -	95,486
Bonds Payable	-	-	-	-	17,087,366	17,087,366
Due To Other Funds	31	-	-	-	-	31
TOTAL LIABILITIES	95,517	-	-	-	17,087,366	17,182,883
FUND BALANCES						
Restricted for:						
Debt Service	-	1,038,018	-	-	-	1,038,018
Capital Projects	-	-	768,581	-	-	768,581
Unassigned:	(94,336)	-	-	18,416,090	-	18,321,754
TOTAL FUND BALANCES	(94,336)	1,038,018	768,581	18,416,090	-	20,128,353
TOTAL LIABILITIES & FUND BALANCES	\$ 1,181	\$ 1,038,018	\$ 768,581	\$ 18,416,090	\$ 17,087,366	\$ 37,311,236

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 786,949	\$ 580	\$ (786,369)	0.07%
Special Assmnts- CDD Collected	-	27,648	27,648	0.00%
TOTAL REVENUES	786,949	28,228	(758,721)	3.59%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	800	11,200	6.67%
ProfServ-Trustee Fees	4,100	-	4,100	0.00%
Disclosure Report	4,200	350	3,850	8.33%
District Counsel	10,000	2,323	7,677	23.23%
District Engineer	7,500	-	7,500	0.00%
District Manager	36,000	6,000	30,000	16.67%
Accounting Services	4,500	750	3,750	16.67%
Auditing Services	4,900	-	4,900	0.00%
Website Compliance	2,000	-	2,000	0.00%
Postage, Phone, Faxes, Copies	250	16	234	6.40%
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	250	1,250	16.67%
Miscellaneous Expenses	200	-	200	0.00%
Office Supplies	200	-	200	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	92,604	11,873	80,731	12.82%
<u>Electric Utility Services</u>				
Utility - Electric	65,000	656	64,344	1.01%
Utility - StreetLights	150,000	22,539	127,461	15.03%
Total Electric Utility Services	215,000	23,195	191,805	10.79%
<u>Other Physical Environment</u>				
Waterway Management	25,000	5,242	19,758	20.97%
ProfServ - Field Management Onsite Staff	-	2,000	(2,000)	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	26,394	67,951	27.98%
Total Other Physical Environment	479,345	33,636	445,709	7.02%

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
TOTAL EXPENDITURES	786,949	68,704	718,245	8.73%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(40,476)	(40,476)	0.00%
Net change in fund balance	\$ -	\$ (40,476)	\$ (40,476)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	(53,860)	(53,860)		
FUND BALANCE, ENDING	\$ (53,860)	\$ (94,336)		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 3,001	\$ 3,001	0.00%
Special Assmnts- Tax Collector	991,356	1,029	(990,327)	0.10%
TOTAL REVENUES	991,356	4,030	(987,326)	0.41%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	360,000	-	360,000	0.00%
Interest Expense	631,356	-	631,356	0.00%
Total Debt Service	991,356	-	991,356	0.00%
TOTAL EXPENDITURES	991,356	-	991,356	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	4,030	4,030	0.00%
Net change in fund balance	\$ -	\$ 4,030	\$ 4,030	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,033,988	1,033,988		
FUND BALANCE, ENDING	\$ 1,033,988	\$ 1,038,018		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	768,581		
FUND BALANCE, ENDING	\$ -	\$ 768,581		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	18,416,090		
FUND BALANCE, ENDING	\$ -	\$ 18,416,090		

BERRY BAY CDD

Bank Reconciliation

Bank Account No. 6498 TRUIST - GF Operating
Statement No. 11-22
Statement Date 11/30/2022

G/L Balance (LCY)	1,181.21	Statement Balance	10,919.77
G/L Balance	1,181.21	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	10,919.77
Subtotal	1,181.21	Outstanding Checks	9,738.56
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	1,181.21	Ending Balance	1,181.21
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
9/30/2022		JE000005	chk#241## Ryan Motko	200.00	200.00	0.00
11/16/2022	Payment	244	CYPRESS CREEK AQUATICS INC	2,432.00	2,432.00	0.00
11/16/2022	Payment	245	FLORIDA DEPARTMENT OF	175.00	175.00	0.00
11/16/2022	Payment	246	STRALEY ROBIN VERICKER	229.30	229.30	0.00
11/16/2022	Payment	247	TECO	4,799.05	4,799.05	0.00
11/16/2022	Payment	248	TIMES PUBLISHING COMPANY	1,712.50	1,712.50	0.00
11/17/2022		JE000019	assessment distribution	1,560.87	1,560.87	0.00
11/30/2022	Payment	DD101	Payment of Invoice 000022	880.74	880.74	0.00
11/30/2022	Payment	DD102	Payment of Invoice 000023	631.17	631.17	0.00
11/30/2022	Payment	DD103	Payment of Invoice 000024	48.76	48.76	0.00
11/30/2022	Payment	DD104	Payment of Invoice 000025	1,962.93	1,962.93	0.00
11/30/2022	Payment	DD105	Payment of Invoice 000026	619.30	619.30	0.00
11/30/2022	Payment	DD106	Payment of Invoice 000027	1,140.27	1,140.27	0.00
11/30/2022	Payment	DD107	Payment of Invoice 000037	826.16	826.16	0.00
11/30/2022	Payment	DD108	Payment of Invoice 000038	1,363.72	1,363.72	0.00
11/30/2022	Payment	DD109	Payment of Invoice 000039	1,962.93	1,962.93	0.00
11/30/2022	Payment	DD110	Payment of Invoice 000040	633.48	633.48	0.00
Total Checks				21,178.18	21,178.18	0.00
Deposits						
11/9/2022		JE000021	off roll assessment deposit	G/L 27,647.63	27,647.63	0.00
11/16/2022		JE000003	Debt Service/Tax Revenue	G/L 1,560.87	1,560.87	0.00
11/17/2022		JE000019	assessment distribution	G/L 1,560.87	1,560.87	0.00
11/22/2022		JE000020	assessment distribution	G/L 48.10	48.10	0.00
11/30/2022		JE000018	adj ACH 221008339766 101122 sales tax	G/L 61.72	61.72	0.00
Total Deposits				30,879.19	30,879.19	0.00
Outstanding Checks						
11/29/2022	Payment	249	BERRY BAY CDD	997.88	0.00	997.88
11/30/2022	Payment	250	EGIS INSURANCE	5,563.00	0.00	5,563.00
11/30/2022	Payment	251	TECO	3,177.68	0.00	3,177.68

BERRY BAY CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
			Total Outstanding Checks.....	9,738.56		9,738.56