

Berry Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2022

Prepared by:



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BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 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	
ASSETS						
Cash - Operating Account	1,019	-	-	-	-	1,019
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	\$ 1,019	\$ 1,036,989	\$ 768,581	\$ 18,416,090	\$ 17,087,366	\$ 37,310,045
LIABILITIES						
Accounts Payable	\$ 88,225	\$ -	\$ -	\$ -	\$ -	88,225
Bonds Payable	-	-	-	-	17,087,366	17,087,366
TOTAL LIABILITIES	88,225	-	-	-	17,087,366	17,175,591
FUND BALANCES						
Restricted for:						
Debt Service	-	1,036,989	-	-	-	1,036,989
Capital Projects	-	-	768,581	-	-	768,581
Unassigned:	(87,206)	-	-	18,416,090	-	18,328,884
TOTAL FUND BALANCES	(87,206)	1,036,989	768,581	18,416,090	-	20,134,454
TOTAL LIABILITIES & FUND BALANCES	\$ 1,019	\$ 1,036,989	\$ 768,581	\$ 18,416,090	\$ 17,087,366	\$ 37,310,045

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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	\$ -	\$ (786,949)	0.00%
TOTAL REVENUES	786,949	-	(786,949)	0.00%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	-	12,000	0.00%
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	3,000	33,000	8.33%
Accounting Services	4,500	375	4,125	8.33%
Auditing Services	4,900	-	4,900	0.00%
Website Compliance	2,000	-	2,000	0.00%
Postage, Phone, Faxes, Copies	250	6	244	2.40%
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	125	1,375	8.33%
Miscellaneous Expenses	200	-	200	0.00%
Office Supplies	200	-	200	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	92,604	7,563	85,041	8.17%
<u>Electric Utility Services</u>				
Utility - Electric	65,000	591	64,409	0.91%
Utility - StreetLights	150,000	8,185	141,815	5.46%
Total Electric Utility Services	215,000	8,776	206,224	4.08%
<u>Other Physical Environment</u>				
Waterway Management	25,000	2,810	22,190	11.24%
ProfServ - Field Management Onsite Staff	-	1,000	(1,000)	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	13,197	81,148	13.99%
Total Other Physical Environment	479,345	17,007	462,338	3.55%

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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	33,346	753,603	4.24%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(33,346)	(33,346)	0.00%
Net change in fund balance	\$ -	\$ (33,346)	\$ (33,346)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	(53,860)	(53,860)		
FUND BALANCE, ENDING	\$ (53,860)	\$ (87,206)		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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	-	(991,356)	0.00%
TOTAL REVENUES	991,356	3,001	(988,355)	0.30%
<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	-	3,001	3,001	0.00%
Net change in fund balance	\$ -	\$ 3,001	\$ 3,001	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,033,988	1,033,988		
FUND BALANCE, ENDING	\$ 1,033,988	\$ 1,036,989		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 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 October 31, 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. 10-22
Statement Date 10/31/2022

G/L Balance (LCY)	1,018.76	Statement Balance	1,218.76
G/L Balance	1,018.76	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	1,218.76
Subtotal	1,018.76	Outstanding Checks	200.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	1,018.76	Ending Balance	1,018.76
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
9/30/2022		JE000006	chk#243## TECO	2,351.43	2,351.43	0.00
Total Checks				2,351.43	2,351.43	0.00
Deposits						
9/30/2022		JE000004	Reclass BB to Bank Card	G/L 3,570.19	3,570.19	0.00
Total Deposits				3,570.19	3,570.19	0.00
Outstanding Checks						
9/30/2022		JE000005	chk#241## Ryan Motko	200.00	0.00	200.00
Total Outstanding Checks.....				200.00		200.00