

Berry Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2023

Prepared by:



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BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2022 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	SERIES 2022 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL	TOTAL
							LONG-TERM DEBT ACCOUNT GROUP FUND	
ASSETS								
Cash - Operating Account	\$ 162,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,310
Cash in Transit	-	26,714	-	-	-	-	-	26,714
Due From Other Funds	44,746	536,731	-	-	-	-	-	581,477
Investments:								
Acq. & Construction - Amenity	-	-	-	372,119	-	-	-	372,119
Acq. & Construction - Master	-	-	-	1	-	-	-	1
Acquisition & Construction Account	-	-	-	-	76,159	-	-	76,159
Construction Fund	-	-	-	23,651	-	-	-	23,651
Construction Fund Custody	-	-	-	66,811	-	-	-	66,811
Reserve Fund	-	497,689	446,075	-	-	-	-	943,764
Revenue Fund	-	66,536	31,525	-	-	-	-	98,061
Fixed Assets								
Equipment and Furniture	-	-	-	-	-	122,485	-	122,485
Construction Work In Process	-	-	-	-	-	18,293,605	-	18,293,605
Amount Avail In Debt Services	-	-	-	-	-	-	497,448	497,448
Amount To Be Provided	-	-	-	-	-	-	23,019,918	23,019,918
TOTAL ASSETS	\$ 207,056	\$ 1,127,670	\$ 477,600	\$ 462,582	\$ 76,159	\$ 18,416,090	\$ 23,517,366	\$ 44,284,523
LIABILITIES								
Accounts Payable	\$ 52,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,070
Accrued Expenses	4,900	-	-	-	-	-	-	4,900
Bonds Payable	-	-	-	-	-	-	17,087,366	17,087,366
Bonds Payable - Series 2023	-	-	-	-	-	-	6,430,000	6,430,000
Due To Other Funds	-	-	57,663	523,814	-	-	-	581,477
TOTAL LIABILITIES	56,970	-	57,663	523,814	-	-	23,517,366	24,155,813

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2022 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	SERIES 2022 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL	TOTAL
							LONG-TERM DEBT ACCOUNT GROUP FUND	
<u>FUND BALANCES</u>								
Restricted for:								
Debt Service	-	1,127,670	419,937	-	-	-	-	1,547,607
Capital Projects	-	-	-	-	76,159	-	-	76,159
Unassigned:	150,086	-	-	(61,232)	-	18,416,090	-	18,504,944
TOTAL FUND BALANCES	150,086	1,127,670	419,937	(61,232)	76,159	18,416,090	-	20,128,710
TOTAL LIABILITIES & FUND BALANCES	\$ 207,056	\$ 1,127,670	\$ 477,600	\$ 462,582	\$ 76,159	\$ 18,416,090	\$ 23,517,366	\$ 44,284,523

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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	\$ 742,969	\$ 50,634	\$ (692,335)	6.82%
Special Assmnts- CDD Collected	307,351	211,914	(95,437)	68.95%
Other Miscellaneous Revenues	-	200	200	0.00%
TOTAL REVENUES	1,050,320	262,748	(787,572)	25.02%
<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	700	3,500	16.67%
District Counsel	10,000	7,485	2,515	74.85%
District Engineer	4,500	-	4,500	0.00%
District Manager	36,000	6,000	30,000	16.67%
Accounting Services	12,000	750	11,250	6.25%
Auditing Services	4,900	-	4,900	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	250	15	235	6.00%
Insurance - General Liability	3,671	-	3,671	0.00%
Public Officials Insurance	3,005	-	3,005	0.00%
Insurance -Property & Casualty	36,864	-	36,864	0.00%
Insurance Deductible	2,500	-	2,500	0.00%
Legal Advertising	2,500	727	1,773	29.08%
Direct Mailings	2,500	-	2,500	0.00%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	250	1,250	16.67%
Office Supplies	200	-	200	0.00%
Dues, Licenses, Subscriptions	175	957	(782)	546.86%
Total Administration	142,615	17,684	124,931	12.40%
<u>Electric Utility Services</u>				
Utility - Electric	85,000	3,723	81,277	4.38%
Utility - StreetLights	190,000	23,133	166,867	12.18%
Total Electric Utility Services	275,000	26,856	248,144	9.77%

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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>Other Physical Environment</u>				
ProfServ-Field Management	12,000	2,000	10,000	16.67%
ProfServ-Wildlife Management Service	11,200	-	11,200	0.00%
Waterway Management	2,500	1,073	1,427	42.92%
Contracts-Janitorial Services	14,952	2,972	11,980	19.88%
Contracts-Pools	19,200	2,260	16,940	11.77%
Contracts-Trash & Debris Removal	9,000	-	9,000	0.00%
Contracts - Landscape	329,653	50,894	278,759	15.44%
Amenity Center Pest Control	1,800	-	1,800	0.00%
Security	6,000	-	6,000	0.00%
Onsite Staff	35,000	-	35,000	0.00%
R&M-Monument, Entrance & Wall	2,500	-	2,500	0.00%
Landscape - Annuals	18,000	-	18,000	0.00%
Landscape - Mulch	35,000	-	35,000	0.00%
Landscape Maintenance	7,000	3,280	3,720	46.86%
R&M-Security Cameras	2,000	-	2,000	0.00%
Plant Replacement Program	30,000	-	30,000	0.00%
R&M - Amenity Center	10,000	121	9,879	1.21%
Sidewalk & Pavement Repair	2,000	-	2,000	0.00%
Garbage Collection	3,000	-	3,000	0.00%
Miscellaneous Maintenance	10,000	-	10,000	0.00%
Irrigation Maintenance	24,000	5,709	18,291	23.79%
Aquatic Maintenance	26,000	4,178	21,822	16.07%
Aquatic Plant Replacement	5,000	-	5,000	0.00%
Access Control Maintenance & Repair	5,000	-	5,000	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Op Supplies - Pool Chemicals	3,000	-	3,000	0.00%
Dog Waste Station Supplies	2,400	-	2,400	0.00%
Amenities Furniture & Fixtures	5,000	-	5,000	0.00%
Total Other Physical Environment	632,705	72,487	560,218	11.46%
TOTAL EXPENDITURES	1,050,320	117,027	933,293	11.14%
Excess (deficiency) of revenues				
Over (under) expenditures	-	145,721	145,721	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		4,365		
FUND BALANCE, ENDING		\$ 150,086		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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	\$ -	\$ 6,939	\$ 6,939	0.00%
Special Assmnts- Tax Collector	991,775	67,836	(923,939)	6.84%
TOTAL REVENUES	991,775	74,775	(917,000)	7.54%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	370,000	-	370,000	0.00%
Interest Expense	621,775	313,316	308,459	50.39%
Total Debt Service	991,775	313,316	678,459	31.59%
TOTAL EXPENDITURES	991,775	313,316	678,459	31.59%
Excess (deficiency) of revenues Over (under) expenditures	-	(238,541)	(238,541)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,366,211		
FUND BALANCE, ENDING		\$ 1,127,670		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
Series 2022 Debt Service Fund (203)
(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	\$ -	\$ 4,064	\$ 4,064	0.00%
Special Assmnts- CDD Collected	443,575	136,949	(306,626)	30.87%
TOTAL REVENUES	443,575	141,013	(302,562)	31.79%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	90,000	-	90,000	0.00%
Interest Expense	353,575	177,828	175,747	50.29%
Total Debt Service	443,575	177,828	265,747	40.09%
TOTAL EXPENDITURES	443,575	177,828	265,747	40.09%
Excess (deficiency) of revenues Over (under) expenditures	-	(36,815)	(36,815)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		456,752		
FUND BALANCE, ENDING		\$ 419,937		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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>				
Interest - Investments	\$ -	\$ 3,818	\$ 3,818	0.00%
TOTAL REVENUES	-	3,818	3,818	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	3,818	3,818	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(65,050)		
FUND BALANCE, ENDING		<u>\$ (61,232)</u>		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
Series 2022 Capital Projects Fund (303)
(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	\$ -	\$ 625	\$ 625	0.00%
TOTAL REVENUES	-	625	625	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	625	625	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		75,534		
FUND BALANCE, ENDING		\$ 76,159		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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%
FUND BALANCE, BEGINNING (OCT 1, 2023)		18,416,090		
FUND BALANCE, ENDING		<u>\$ 18,416,090</u>		

BERRY BAY CDD

Bank Reconciliation

Bank Account No. 6498 TRUIST - GF Operating
 Statement No. 11-23
 Statement Date 11/30/2023

G/L Balance (LCY)	162,310.47	Statement Balance	189,954.35
G/L Balance	162,310.47	Outstanding Deposits	50.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	190,004.35
Subtotal	162,310.47	Outstanding Checks	27,693.88
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	162,310.47	Ending Balance	162,310.47
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
10/25/2023	Payment	410	SEBEES PEST SOLUTIONS	90.00	90.00	0.00
10/31/2023	Payment	412	BERRY BAY CDD	57,663.23	57,663.23	0.00
11/3/2023	Payment	413	FLORIDA DEPARTMENT OF	175.00	175.00	0.00
11/3/2023	Payment	DD172	Payment of Invoice 000689	1,104.94	1,104.94	0.00
11/3/2023	Payment	DD173	Payment of Invoice 000741	546.02	546.02	0.00
11/3/2023	Payment	DD174	Payment of Invoice 000742	33.79	33.79	0.00
11/8/2023	Payment	414	AQUATIC WEED CONTROL	100.00	100.00	0.00
11/8/2023	Payment	415	CARLOS DE LA OSSA	200.00	200.00	0.00
11/8/2023	Payment	416	FIRST CHOICE AQUATIC WEED MANAGME	378.00	378.00	0.00
11/8/2023	Payment	417	JNJ CLEANING SERVICES LLC	1,486.00	1,486.00	0.00
11/8/2023	Payment	418	KELLY ANN EVANS	200.00	200.00	0.00
11/8/2023	Payment	419	NICHOLAS J. DISTER	200.00	200.00	0.00
11/8/2023	Payment	421	STRALEY ROBIN VERICKER	3,559.92	3,559.92	0.00
11/8/2023	Payment	422	SUNRISE LANDSCAPE	3,479.48	3,479.48	0.00
11/8/2023	Payment	423	SWINE SOLUTIONS	1,550.00	1,550.00	0.00
11/8/2023	Payment	424	BERRY BAY CDD	8,115.04	8,115.04	0.00
11/17/2023	Payment	DD175	Payment of Invoice 000743	425.00	425.00	0.00
11/20/2023	Payment	DD169	Payment of Invoice 000727	72.98	72.98	0.00
11/21/2023	Payment	425	AQUATIC WEED CONTROL	2,039.00	2,039.00	0.00
11/21/2023	Payment	427	BLUE LIFE POOL SERVICE LLC	2,100.00	2,100.00	0.00
11/21/2023	Payment	428	SEBEES PEST SOLUTIONS	90.00	90.00	0.00
11/21/2023	Payment	429	SUNRISE LANDSCAPE	29,885.03	29,885.03	0.00
11/22/2023	Payment	DD176	Payment of Invoice 000732	11,795.29	11,795.29	0.00
Total Checks				125,288.72	125,288.72	0.00
Deposits						
11/16/2023		JE000296	MO##### - Key	G/L Ac 25.00	25.00	0.00
11/8/2023		JE000318	Tax Revenue/ Debt Service	G/L Ac 2,621.02	2,621.02	0.00
11/17/2023		JE000319	Tax Revenue/ Debt Service	G/L Ac 44,032.96	44,032.96	0.00
11/22/2023		JE000320	Tax Revenue/ Debt Service	G/L Ac 71,815.68	71,815.68	0.00
Total Deposits				118,494.66	118,494.66	0.00

BERRY BAY CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Outstanding Checks							
9/21/2023	Payment	397	RYAN MOTKO	200.00	0.00	200.00	
11/3/2023	Payment	DD170	Payment of Invoice 000687	546.02	0.00	546.02	
11/3/2023	Payment	DD171	Payment of Invoice 000688	33.79	0.00	33.79	
11/8/2023	Payment	420	RYAN MOTKO	200.00	0.00	200.00	
11/21/2023	Payment	426	BERRY BAY CDD	26,714.07	0.00	26,714.07	
Total Outstanding Checks.....				27,693.88		27,693.88	
Outstanding Deposits							
7/3/2023		JE000167	CK#122### - Key	G/L Ac	25.00	0.00	25.00
7/3/2023		JE000168	CK#102## - Key	G/L Ac	25.00	0.00	25.00
Total Outstanding Deposits.....				50.00		50.00	