

Berry Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2024

Prepared by:



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BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2024

(In Whole Numbers)

								GENERAL LONG-TERM D EBT ACCOUNT	
	GENERAL	SERIES 2021	SERIES 2022	SERIES 2021	SERIES 2022	GENERAL			
ACCOUNT DESCRIPTION	FUND	DEBT SERVICE	DEBT SERVICE	CAPITAL	CAPITAL	FIXED ASSETS	GROUP FUND	GROUP FUND	TOTAL
		FUND	FUND	PROJECTS	PROJECTS	ACCOUNT			
ASSETS									
Cash - Operating Account	\$ 152,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,882
Accounts Receivable	4,725	-	-	-	-	-	-	-	4,725
Due From Developer	(2,852)	-	-	-	-	-	-	-	(2,852)
Due From Other Funds	118,981	536,231	-	-	-	-	-	-	655,212
Investments:									
Acq. & Construction - Master	-	-	-	1	-	-	-	-	1
Acquisition & Construction Account	-	-	-	-	1	-	-	-	1
Construction Fund	-	-	-	3,833	-	-	-	-	3,833
Construction Fund Custody	-	-	-	70,369	-	-	-	-	70,369
Reserve Fund	-	497,689	446,075	-	-	-	-	-	943,764
Revenue Fund	-	99,645	50,977	-	-	-	-	-	150,622
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	\$ 273,736	\$ 1,133,565	\$ 497,052	\$ 74,203	\$ 1	\$ 18,416,090	\$ 23,517,366	\$	\$ 43,912,013
LIABILITIES									
Accounts Payable	\$ 77,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,780
Unearned Revenue	-	-	-	32,304	-	-	-	-	32,304
Accounts Payable - Other	(400)	-	-	-	-	-	-	-	(400)
Due To Developer	(5,084)	-	-	-	-	-	-	-	(5,084)
Bonds Payable	-	-	-	-	-	-	17,087,366	-	17,087,366
Bonds Payable - Series 2023	-	-	-	-	-	-	6,430,000	-	6,430,000
Due To Other Funds	-	-	112,710	542,502	-	-	-	-	655,212
TOTAL LIABILITIES	72,296	-	112,710	574,806	-	-	23,517,366	-	24,277,178

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2024

(In Whole Numbers)

							GENERAL LONG-TERM DEBT ACCOUNT	
	GENERAL	SERIES 2021	SERIES 2022	SERIES 2021	SERIES 2022	GENERAL		
	FUND	DEBT SERVICE	DEBT SERVICE	CAPITAL	CAPITAL	FIXED ASSETS		
ACCOUNT DESCRIPTION	FUND	FUND	FUND	FUND	FUND	GROUP FUND	GROUP FUND	TOTAL
FUND BALANCES								
Restricted for:								
Debt Service	-	1,133,565	384,342	-	-	-	-	1,517,907
Capital Projects	-	-	-	-	1	-	-	1
Unassigned:	201,440	-	-	(500,603)	-	18,416,090	-	18,116,927
TOTAL FUND BALANCES	201,440	1,133,565	384,342	(500,603)	1	18,416,090	-	19,634,835
TOTAL LIABILITIES & FUND BALANCES	\$ 273,736	\$ 1,133,565	\$ 497,052	\$ 74,203	\$ 1	\$ 18,416,090	\$ 23,517,366	\$ 43,912,013

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2024
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>				
Rental Income	\$ -	\$ 450	\$ 450	0.00%
Special Assmnts- Tax Collector	778,872	24,459	(754,413)	3.14%
Special Assmnts- CDD Collected	322,203	-	(322,203)	0.00%
Other Miscellaneous Revenues	-	325	325	0.00%
TOTAL REVENUES	1,101,075	25,234	(1,075,841)	2.29%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	1,600	10,400	13.33%
ProfServ-Trustee Fees	4,100	-	4,100	0.00%
Disclosure Report	11,400	3,900	7,500	34.21%
District Counsel	10,000	5,371	4,629	53.71%
District Engineer	5,000	1,885	3,115	37.70%
District Manager	36,000	6,000	30,000	16.67%
Accounting Services	12,000	2,000	10,000	16.67%
Auditing Services	4,900	1,800	3,100	36.73%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	250	-	250	0.00%
Insurance - General Liability	3,483	-	3,483	0.00%
Public Officials Insurance	2,851	-	2,851	0.00%
Insurance -Property & Casualty	36,841	-	36,841	0.00%
Legal Advertising	2,500	820	1,680	32.80%
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	500	489	11	97.80%
Total Administration	147,775	24,115	123,660	16.32%
<u>Electric Utility Services</u>				
Clubhouse Internet, TV, Phone	1,200	-	1,200	0.00%
Utility - Water & Sewer	3,000	198	2,802	6.60%
Utility - Electric	40,000	23,356	16,644	58.39%
Utility - StreetLights	172,759	(6)	172,765	0.00%
Total Electric Utility Services	216,959	23,548	193,411	10.85%

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2024
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>				
Payroll-Pool Monitors	12,000	-	12,000	0.00%
ProfServ-Field Management	12,000	2,000	10,000	16.67%
Waterway Management	2,500	-	2,500	0.00%
Contracts-Janitorial Services	18,000	-	18,000	0.00%
Contracts-Pools	24,000	8,762	15,238	36.51%
Contracts-Trash & Debris Removal	9,000	-	9,000	0.00%
Contracts - Landscape	342,541	77,633	264,908	22.66%
Amenity Center Pest Control	1,800	140	1,660	7.78%
Security	6,000	-	6,000	0.00%
Onsite Staff	70,000	11,667	58,333	16.67%
R&M-Tree Trimming Services	10,000	-	10,000	0.00%
R&M-Monument, Entrance & Wall	10,000	11,563	(1,563)	115.63%
Landscape - Annuals	18,000	-	18,000	0.00%
Landscape - Mulch	35,000	-	35,000	0.00%
Landscape Maintenance	7,000	250	6,750	3.57%
R&M-Security Cameras	2,000	-	2,000	0.00%
Plant Replacement Program	30,000	10,157	19,843	33.86%
R&M - Amenity Center	10,000	1,446	8,554	14.46%
Sidewalk & Pavement Repair	2,000	-	2,000	0.00%
Garbage Collection	3,000	-	3,000	0.00%
Miscellaneous Maintenance	10,000	3,202	6,798	32.02%
Irrigation Maintenance	30,000	3,284	26,716	10.95%
Aquatic Maintenance	28,000	7,868	20,132	28.10%
Aquatic Plant Replacement	5,000	-	5,000	0.00%
Access Control Maintenance & Repair	5,000	-	5,000	0.00%
Special Events	10,000	-	10,000	0.00%
Holiday Lighting & Decorations	10,000	-	10,000	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Op Supplies - Pool Chemicals	3,000	-	3,000	0.00%
Dog Waste Station Supplies	4,000	678	3,322	16.95%
Amenities Furniture & Fixtures	5,000	-	5,000	0.00%
Total Other Physical Environment	736,341	138,650	597,691	18.83%
TOTAL EXPENDITURES	1,101,075	186,313	914,762	16.92%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(161,079)	(161,079)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		362,519		
FUND BALANCE, ENDING		\$ 201,440		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2024
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	\$ -	\$ 6,690	\$ 6,690	0.00%
Special Assmnts- Tax Collector	995,377	22,066	(973,311)	2.22%
TOTAL REVENUES	995,377	28,756	(966,621)	2.89%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	380,000	-	380,000	0.00%
Interest Expense	616,919	308,459	308,460	50.00%
Total Debt Service	996,919	308,459	688,460	30.94%
TOTAL EXPENDITURES	996,919	308,459	688,460	30.94%
Excess (deficiency) of revenues				
Over (under) expenditures	(1,542)	(279,703)	(278,161)	18138.98%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(1,542)	-	1,542	0.00%
TOTAL FINANCING SOURCES (USES)	(1,542)	-	1,542	0.00%
Net change in fund balance	\$ (1,542)	\$ (279,703)	\$ (275,077)	18138.98%
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,413,268		
FUND BALANCE, ENDING		\$ 1,133,565		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2024
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	\$ -	\$ 5,367	\$ 5,367	0.00%
Special Assmnts- Tax Collector	-	9,954	9,954	0.00%
Special Assmnts- CDD Collected	446,075	-	(446,075)	0.00%
TOTAL REVENUES	446,075	15,321	(430,754)	3.43%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	95,000	-	95,000	0.00%
Interest Expense	351,494	175,747	175,747	50.00%
Total Debt Service	446,494	175,747	270,747	39.36%
TOTAL EXPENDITURES	446,494	175,747	270,747	39.36%
Excess (deficiency) of revenues				
Over (under) expenditures	(419)	(160,426)	(160,007)	38287.83%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(419)	-	419	0.00%
TOTAL FINANCING SOURCES (USES)	(419)	-	419	0.00%
Net change in fund balance	\$ (419)	\$ (160,426)	\$ (159,169)	38287.83%
FUND BALANCE, BEGINNING (OCT 1, 2024)		544,768		
FUND BALANCE, ENDING		\$ 384,342		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2024
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	\$ -	\$ 600	\$ 600	0.00%
TOTAL REVENUES	-	600	600	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	600	600	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(501,203)		
FUND BALANCE, ENDING		<u>\$ (500,603)</u>		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2024
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	\$ -	\$ 1	\$ 1	0.00%
TOTAL REVENUES	-	1	1	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	1	1	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		-		
FUND BALANCE, ENDING		<u><u>\$ 1</u></u>		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2024
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, 2024)		18,416,090		
FUND BALANCE, ENDING		<u>\$ 18,416,090</u>		

Bank Account Statement

Berry Bay CDD

Monday, December 16, 2024

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Z-NTHITE

Bank Account No. 6498

Statement No. 24_11

Statement Date 11/30/2024

G/L Account No. 101001 Balance	152,881.88	Statement Balance	199,789.22
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	152,881.88	Subtotal	199,789.22
Negative Adjustments	0.00	Outstanding Checks	-46,907.34
Ending G/L Balance	152,881.88	Ending Balance	152,881.88

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
						0.00
11/30/2024		JE000609	Adjustment Teco JE	565.20	565.20	0.00
11/30/2024		JE000609	Adjustment Teco JE	44.56	44.56	0.00
11/30/2024		JE000609	Adjustment Teco JE	966.84	966.84	0.00
11/30/2024		JE000609	Adjustment Teco JE	44.28	44.28	0.00
11/30/2024		JE000610	DS pymnt tax collector	16,050.87	16,050.87	0.00
11/30/2024		JE000611	DS pymnt tax collector	40,427.25	40,427.25	0.00
11/30/2024		JE000612	Remote Deposit JE	200.00	200.00	0.00
Total Deposits				58,299.00	58,299.00	0.00
Checks						
						0.00
08/09/2024	Payment	595	Check for Vendor V00024	-200.00	-200.00	0.00
09/12/2024	Payment	641	Check for Vendor V00024	-200.00	-200.00	0.00
10/03/2024	Payment	647	Check for Vendor V00065	-340.00	-340.00	0.00
10/21/2024	Payment	658	Check for Vendor V00016	-200.00	-200.00	0.00
10/21/2024	Payment	659	Check for Vendor V00024	-200.00	-200.00	0.00
10/25/2024	Payment	662	Check for Vendor V00057	-2,000.00	-2,000.00	0.00
10/25/2024	Payment	663	Check for Vendor V00023	-11,658.33	-11,658.33	0.00
10/25/2024	Payment	664	Check for Vendor V00011	-3,077.50	-3,077.50	0.00
10/25/2024	Payment	665	Check for Vendor V00044	-16,588.32	-16,588.32	0.00
11/12/2024	Payment	666	Check for Vendor V00038	-200.00	-200.00	0.00
11/12/2024	Payment	668	Check for Vendor V00070	-2,500.00	-2,500.00	0.00
11/12/2024	Payment	669	Check for Vendor V00052	-250.00	-250.00	0.00
11/12/2024	Payment	670	Check for Vendor V00048	-1,246.00	-1,246.00	0.00
11/12/2024	Payment	671	Check for Vendor V00075	-140.00	-140.00	0.00
11/12/2024	Payment	672	Check for Vendor V00019	-200.00	-200.00	0.00
11/12/2024	Payment	673	Check for Vendor V00080	-600.00	-600.00	0.00
11/12/2024	Payment	674	Check for Vendor V00016	-200.00	-200.00	0.00
11/12/2024	Payment	676	Check for Vendor V00071	-2,250.00	-2,250.00	0.00
11/30/2024	Payment	DD249	Payment of Invoice 001366	-1,456.39	-1,456.39	0.00
11/30/2024	Payment	DD250	Payment of Invoice 001367	-1,033.57	-1,033.57	0.00
11/30/2024	Payment	DD251	Payment of Invoice 001368	-140.93	-140.93	0.00
11/30/2024	Payment	DD253	Payment of Invoice 001370	-697.09	-697.09	0.00

Bank Account Statement

Berry Bay CDD

Monday, December 16, 2024

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Bank Account No. 6498

Statement No. 24_11

Statement Date

11/30/2024

11/30/2024	Payment	DD254	Payment of Invoice 001371	-516.78	-516.78	0.00
11/18/2024	Payment	DD255	Payment of Invoice 001376	-9,697.32	-9,697.32	0.00
11/18/2024	Payment	DD256	Payment of Invoice 001377	-99.99	-99.99	0.00
11/30/2024		JE000609	Adjustment Teco JE	-520.82	-520.82	0.00
11/30/2024		JE000613	Truist CC Adj JE	-314.17	-314.17	0.00
Total Checks				-56,527.21	-56,527.21	0.00

Adjustments

Total Adjustments

Outstanding Checks

07/03/2024	Payment	DD213	Payment of Invoice 001193	-1,613.69
07/03/2024	Payment	DD215	Payment of Invoice 001195	-1,128.48
08/01/2024	Payment	583	Check for Vendor V00073	-59.96
08/02/2024	Payment	DD221	Payment of Invoice 001215	-2,256.92
08/02/2024	Payment	DD222	Payment of Invoice 001216	-1,613.99
08/01/2024		JE000551	Hillstax	-80.43
09/12/2024	Payment	639	Check for Vendor V00019	-200.00
09/03/2024	Payment	DD228	Payment of Invoice 001254	-151.56
09/03/2024	Payment	DD230	Payment of Invoice 001262	-1,145.36
09/03/2024	Payment	DD231	Payment of Invoice 001263	-1,638.20
10/03/2024	Payment	DD236	Payment of Invoice 001301	-4,564.82
10/03/2024	Payment	DD237	Payment of Invoice 001302	-555.76
10/03/2024	Payment	DD238	Payment of Invoice 001304	-1,662.77
11/12/2024	Payment	667	Check for Vendor V00065	-335.00
11/12/2024	Payment	675	Check for Vendor V00024	-200.00
11/22/2024	Payment	677	Payment of Invoice 001364	-29,399.50
11/30/2024	Payment	DD248	Payment of Invoice 001365	-264.20
11/30/2024	Payment	DD252	Payment of Invoice 001369	-36.70
Total Outstanding Checks				-46,907.34

Outstanding Deposits

Total Outstanding Deposits