

# **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)*

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 D EBT ACCOUNT GROUP FUND	
<b>ASSETS</b>								
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
<b>TOTAL ASSETS</b>	<b>\$ 273,736</b>	<b>\$ 1,133,565</b>	<b>\$ 497,052</b>	<b>\$ 74,203</b>	<b>\$ 1</b>	<b>\$ 18,416,090</b>	<b>\$ 23,517,366</b>	<b>\$ 43,912,013</b>
<b>LIABILITIES</b>								
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
<b>TOTAL LIABILITIES</b>	<b>72,296</b>	<b>-</b>	<b>112,710</b>	<b>574,806</b>	<b>-</b>	<b>-</b>	<b>23,517,366</b>	<b>24,277,178</b>

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of November 30, 2024

*(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	
<b>FUND BALANCES</b>								
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
<b>TOTAL FUND BALANCES</b>	<b>201,440</b>	<b>1,133,565</b>	<b>384,342</b>	<b>(500,603)</b>	<b>1</b>	<b>18,416,090</b>	<b>-</b>	<b>19,634,835</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 273,736</b>	<b>\$ 1,133,565</b>	<b>\$ 497,052</b>	<b>\$ 74,203</b>	<b>\$ 1</b>	<b>\$ 18,416,090</b>	<b>\$ 23,517,366</b>	<b>\$ 43,912,013</b>

**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
<b><u>REVENUES</u></b>				
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%
<b>TOTAL REVENUES</b>	<b>1,101,075</b>	<b>25,234</b>	<b>(1,075,841)</b>	<b>2.29%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
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%
<b>Total Administration</b>	<b>147,775</b>	<b>24,115</b>	<b>123,660</b>	<b>16.32%</b>
<b><u>Electric Utility Services</u></b>				
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%
<b>Total Electric Utility Services</b>	<b>216,959</b>	<b>23,548</b>	<b>193,411</b>	<b>10.85%</b>

**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
<b><u>Other Physical Environment</u></b>				
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%
<b>Total Other Physical Environment</b>	<b>736,341</b>	<b>138,650</b>	<b>597,691</b>	<b>18.83%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,101,075</b>	<b>186,313</b>	<b>914,762</b>	<b>16.92%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(161,079)	(161,079)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>362,519</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 201,440</b>		

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

**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
<b><u>REVENUES</u></b>				
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%
<b>TOTAL REVENUES</b>	<b>446,075</b>	<b>15,321</b>	<b>(430,754)</b>	<b>3.43%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	95,000	-	95,000	0.00%
Interest Expense	351,494	175,747	175,747	50.00%
<b>Total Debt Service</b>	<b>446,494</b>	<b>175,747</b>	<b>270,747</b>	<b>39.36%</b>
<b>TOTAL EXPENDITURES</b>	<b>446,494</b>	<b>175,747</b>	<b>270,747</b>	<b>39.36%</b>
Excess (deficiency) of revenues Over (under) expenditures	(419)	(160,426)	(160,007)	38287.83%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(419)	-	419	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(419)</b>	<b>-</b>	<b>419</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ (419)</u>	<u>\$ (160,426)</u>	<u>\$ (159,169)</u>	<u>38287.83%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>544,768</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ 384,342</b></u>		

**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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 600	\$ 600	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	600	600	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>(501,203)</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ (500,603)</u></b>		

**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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 1	\$ 1	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	1	1	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>-</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1</u></b>		

**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
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>18,416,090</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 18,416,090</u></b>		

# 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

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

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>						
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
<b>Total Deposits</b>				58,299.00	58,299.00	0.00
<b>Checks</b>						
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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Z-NTHITE

**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
<b>Total Checks</b>				-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