Berry Bay II Community Development District

Financial Statements (Unaudited)

Period Ending December 31, 2024

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607 Phone (813) 873-7300 ~ Fax (813) 873-7070

Balance Sheet

As of December 31, 2024 (In Whole Numbers)

	GENERAL	DE	EBT SERVICE	ı	CAPITAL PROJECTS		
ACCOUNT DESCRIPTION	 FUND		FUND	_	FUND		TOTAL
<u>ASSETS</u>							
Cash In Bank	\$ 1,006	\$	-	\$	-	\$	1,006
Due From Other Funds	-		-		78		78
Investments:							
Acquisition & Construction Account	-		-		10,968,921		10,968,921
Reserve Fund	-		813,228		-		813,228
Revenue Fund	-		8,510		-		8,510
TOTAL ASSETS	\$ 1,006	\$	821,738	\$	10,968,999	\$	11,791,743
LIABILITIES Accounts Payable Due To Other Funds	\$ 13,067	\$	- 78	\$	-	\$	13,067 78
TOTAL LIABILITIES	13,067		78		-		13,145
FUND BALANCES Restricted for:							
Debt Service	-		821,660		-		821,660
Capital Projects	-		-		10,968,999		10,968,999
Unassigned:	(12,061)		-		-		(12,061)
TOTAL FUND BALANCES	(12,061)		821,660		10,968,999		11,778,598
TOTAL LIABILITIES & FUND BALANCES	\$ 1,006	\$	821,738	\$	10,968,999	\$	11,791,743

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 31, 2024 General Fund (001) (In Whole Numbers)

ACCOUNT DESCRIPTION	A	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL		VARIANCE (\$) FAV(UNFAV)		YTD ACTUAL AS A % OF ADOPTED BUD	
REVENUES								
Special Assmnts- CDD Collected	\$	118,425	\$	-	\$	(118,425)	0.00%	
Developer Contribution		-		12,399		12,399	0.00%	
TOTAL REVENUES		118,425		12,399		(106,026)	10.47%	
<u>EXPENDITURES</u>								
<u>Administration</u>								
Supervisor Fees		3,000		3,000		-	100.00%	
ProfServ-Construction		9,000		-		9,000	0.00%	
ProfServ-Dissemination Agent		4,200		-		4,200	0.00%	
ProfServ-Info Technology		600		-		600	0.00%	
ProfServ-Recording Secretary		2,400		-		2,400	0.00%	
ProfServ-Trustee Fees		6,500		-		6,500	0.00%	
District Counsel		9,500		3,442		6,058	36.23%	
District Engineer		9,500		-		9,500	0.00%	
Administrative Services		4,500		-		4,500	0.00%	
District Manager		25,000		6,250		18,750	25.00%	
Accounting Services		9,000		3,000		6,000	33.33%	
Auditing Services		6,000		-		6,000	0.00%	
Website Compliance		1,800		-		1,800	0.00%	
Postage, Phone, Faxes, Copies		500		3		497	0.60%	
Rentals & Leases		600		-		600	0.00%	
Insurance - General Liability		3,200		-		3,200	0.00%	
Public Officials Insurance		2,500		-		2,500	0.00%	
Legal Advertising		3,500		-		3,500	0.00%	
Misc-Admin Fee (%)		250		-		250	0.00%	
Bank Fees		200		-		200	0.00%	
Financial & Revenue Collections		1,200		-		1,200	0.00%	
Meeting Expense		4,000		-		4,000	0.00%	
Website Administration		1,200		375		825	31.25%	
Office Supplies		100		-		100	0.00%	
Dues, Licenses, Subscriptions		175		200		(25)	114.29%	
Reserve		10,000				10,000	0.00%	
Total Administration		118,425		16,270			13.74%	
TOTAL EXPENDITURES		118,425		16,270		102,155	13.74%	

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 31, 2024 General Fund (001) (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	 TO DATE	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Excess (deficiency) of revenues Over (under) expenditures		(3,871)	(3,871)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(8,190)		
FUND BALANCE, ENDING		\$ (12,061)		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 31, 2024 Debt Service Fund (201) (In Whole Numbers)

ACCOUNT DESCRIPTION		ANNUAL ADOPTED BUDGET		YEAR TO DATE ACTUAL		ARIANCE (\$) AV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES							
Interest - Investments	\$	-	\$	846,321	\$	846,321	0.00%
Special Assmnts- CDD Collected		-		67,185		67,185	0.00%
TOTAL REVENUES		-		913,506		913,506	0.00%
<u>EXPENDITURES</u>							
Debt Service							
Interest Expense				91,846		(91,846)	0.00%
Total Debt Service				91,846		(91,846)	0.00%
TOTAL EXPENDITURES		-		91,846		(91,846)	0.00%
Excess (deficiency) of revenues							
Over (under) expenditures				821,660		821,660	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)				-			
FUND BALANCE, ENDING			\$	821,660			

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 31, 2024 Capital Projects Fund (301) (In Whole Numbers)

ACCOUNT DESCRIPTION		ANNUAL ADOPTED BUDGET		YEAR TO DATE ACTUAL		'ARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	
REVENUES								
Interest - Investments	\$	-	\$	10,976,499	\$	10,976,499	0.00%	
TOTAL REVENUES		-		10,976,499		10,976,499	0.00%	
<u>EXPENDITURES</u>								
Construction In Progress								
Construction in Progress		_		7,500		(7,500)	0.00%	
Total Construction In Progress				7,500		(7,500)	0.00%	
TOTAL EXPENDITURES		-		7,500		(7,500)	0.00%	
Excess (deficiency) of revenues								
Over (under) expenditures				10,968,999		10,968,999	0.00%	
FUND BALANCE, BEGINNING (OCT 1, 2024)				-				
FUND BALANCE, ENDING			\$	10,968,999				

Bank Account Statement

Berry Bay II CDD

Bank Account No.	9415	
Statement No.	24_12	Statement Date

G/L Account No. 101002 Balance	1,005.60	Statement Balance	4,616.66
		Outstanding Deposits	0.00
Positive Adjustments	0.00		4,616.66
Subtotal	1,005.60	Outstanding Checks	-3,611.06
Negative Adjustments	0.00		1.005.60
Ending G/L Balance	1,005.60	Ending Balance	1,005.60

12/31/2024

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
						0.00
12/20/2024		JE000008	Developer Contri. EPG Investment Co. LLC	2,398.96	2,398.96	0.00
Total Deposit	ts			2,398.96	2,398.96	0.00
Checks						0.00
11 /12 /2024	Daymaant	1050	Check for Vendor V00012	-200.00	-200.00	0.00 0.00
11/13/2024	Payment					
12/10/2024	Payment	1056	Check for Vendor V00009	-200.00	-200.00	0.00
12/10/2024	Payment	1057	Check for Vendor V00008	-200.00	-200.00	0.00
12/10/2024	Payment	1058	Check for Vendor V00010	-200.00	-200.00	0.00
12/10/2024	Payment	1059	Check for Vendor V00011	-200.00	-200.00	0.00
Total Checks				-1,000.00	-1,000.00	0.00
Adjustments						

Total Adjustments

Outstanding Checks

12/10/2024	Payment	1060	Check for Vendor V00012	-200.00
12/30/2024	Payment	1061	Check for Vendor V00015	-200.00
12/31/2024	Payment	1062	Check for Vendor V00013	-3,211.06
Total Outsta	nding Check	s		-3,611.06

Outstanding Deposits

Total Outstanding Deposits