

**BERRY BAY II
COMMUNITY DEVELOPMENT
DISTRICT**

JULY 10, 2025

**REGULAR MEETING
AGENDA PACKAGE**



2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33067

Berry Bay II Community Development District

Board of Supervisors

Carlos de la Ossa, Chair
Nicholas Dister, Vice-Chairman
Ryan Motko, Assistant Secretary
Alberto Viera, Assistant Secretary
Kyle Smith, Assistant Secretary

District Staff

Brian Lamb, District Secretary
Jayna Cooper, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, July 10, 2025 at 2:00 p.m.

The Regular Meeting of the **Berry Bay II Community Development District** will be held **July 10, 2025, at 2:00 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

[Join the meeting now](#)

Meeting ID: 263 935 216 491 **Passcode:** Sd7Lo6KB

Dial-in by phone +1 646-838-1601 **Pin:** 151 133 964#

REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. BUSINESS ITEMS

- A. Acceptance of FY 2024 Final Audit
- B. Consideration of Resolution 2025-04; Re-Designation of Officers

4. CONSENT AGENDA

- A. Approval of Minutes of June 05, 2025, Regular Meeting
- B. Consideration of Operation and Maintenance May 2025
- C. Acceptance of the Financials and Approval of the Check Register for May 2025

5. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT

**BERRY BAY II
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE PERIOD FROM INCEPTION DECEMBER 13, 2023 TO
SEPTEMBER 30, 2024**

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Berry Bay II Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Berry Bay II Community Development District, Hillsborough County, Florida ("District") as of and for the period from inception December 13, 2023 to September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2024, and the respective changes in financial position thereof for the period from inception December 13, 2023 to September 30, 2024 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 17, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Berry Bay II Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the period from inception December 13, 2023 to September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement ("GASB") No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis ("MD&A"). However, because this is the first year of significant operations of the District, comparative information is excluded in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the period from inception December 13, 2023 to September 30, 2024 resulting in a net position deficit balance of (\$489,277).
- The change in the District's total net position was (\$489,277), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$11,703,496, an increase. The total fund balance is restricted for debt service and capital projects.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions and special assessments. The District does not have any business-type activities. The governmental activities of the District include general government (management) function.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,	
	2024
Assets, excluding capital assets	<u>\$ 11,711,963</u>
Total assets	<u>11,711,963</u>
Current liabilities	85,005
Long-term liabilities	<u>12,116,235</u>
Total liabilities	<u>12,201,240</u>
Net Position	
Net investment in capital assets	(12,116,235)
Restricted	<u>11,626,958</u>
Total net position	<u>\$ (489,277)</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION	
FOR THE PERIOD FROM INCEPTION DECEMBER 13, 2023	
TO SEPTEMBER 30,	
	2024
Revenues:	
Program revenues	
Charges for services	\$ 24,661
Operating grants and contributions	81,454
Total revenues	106,115
Expenses:	
General government	81,454
Bond issuance costs	437,400
Interest	76,538
Total expenses	595,392
Change in net position	(489,277)
Net position - beginning	-
Net position - ending	\$ (489,277)

As noted above and in the statement of activities, the cost of all governmental activities during the period from inception December 13, 2023 to September 30, 2024 was \$595,392. The costs of the District's activities were funded primarily by program revenues. Program revenues are comprised primarily of Developer contributions. The remainder of the current fiscal year revenue includes prepaid assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception December 13, 2023 to September 30, 2024.

CAPITAL DEBT

At September 30, 2024, the District had \$12,135,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase for the subsequent fiscal year as District is build out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Berry Bay II Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

FINANCIAL STATEMENTS

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 5,277
Due from Developer	3,190
Restricted assets:	
Investments	11,703,496
Total assets	<u>11,711,963</u>
LIABILITIES	
Accounts payable and accrued expenses	8,467
Accrued interest payable	76,538
Non-current liabilities:	
Due within one year	180,000
Due in more than one year	11,936,235
Total liabilities	<u>12,201,240</u>
NET POSITION	
Net investment in capital assets	(12,116,235)
Restricted for debt service	761,350
Restricted for capital projects	10,865,608
Total net position	<u>\$ (489,277)</u>

See notes to the financial statements

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION DECEMBER 13, 2023 TO SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Primary government:				
Governmental activities:				
General government	\$ 81,454	\$ -	\$ 81,454	\$ -
Bond issuance costs	437,400	-	-	(437,400)
Interest on long-term debt	76,538	24,661	-	(51,877)
Total governmental activities	595,392	24,661	81,454	(489,277)
		Change in net position		(489,277)
		Net position - beginning		-
		Net position - ending		<u>\$ (489,277)</u>

See notes to the financial statements

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 5,277	\$ -	\$ -	\$ 5,277
Investments	-	837,888	10,865,608	11,703,496
Due from Developer	3,190	-	-	3,190
Total assets	\$ 8,467	\$ 837,888	\$ 10,865,608	\$ 11,711,963
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 8,467	\$ -	\$ -	\$ 8,467
Total liabilities	8,467	-	-	8,467
Fund balances:				
Restricted for:				
Debt service	-	837,888	-	837,888
Capital projects	-	-	10,865,608	10,865,608
Total fund balances	-	837,888	10,865,608	11,703,496
Total liabilities and fund balances	\$ 8,467	\$ 837,888	\$ 10,865,608	\$ 11,711,963

See notes to the financial statements

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Total fund balances - governmental funds \$ 11,703,496

Amounts reported for governmental activities in the statement of net position
are different because:

Liabilities not due and payable from current available resources
are not reported as liabilities in the governmental fund statements.
All liabilities, both current and long-term, are reported in the
government-wide financial statements.

Accrued interest payable	(76,538)	
Original issue discount	18,765	
Bonds payable	(12,135,000)	(12,192,773)
Net position of governmental activities	\$	<u>(489,277)</u>

See notes to the financial statements

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE PERIOD FROM INCEPTION DECEMBER 13, 2023 TO SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ -	\$ 24,661	\$ -	\$ 24,661
Developer contributions	81,454	-	-	81,454
Total revenues	81,454	24,661	-	106,115
EXPENDITURES				
Current:				
General government	81,454	-	-	81,454
Debt Service:				
Bond cost of issuance	-	-	437,400	437,400
Total expenditures	81,454	-	437,400	518,854
Excess (deficiency) of revenues over (under) expenditures	-	24,661	(437,400)	(412,739)
OTHER FINANCING SOURCES (USES)				
Bond discount	-	-	(18,765)	(18,765)
Bond proceeds	-	813,227	11,321,773	12,135,000
Total other financing sources (uses)	-	813,227	11,303,008	12,116,235
Net change in fund balances	-	837,888	10,865,608	11,703,496
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ 837,888	\$ 10,865,608	\$ 11,703,496

See notes to the financial statements

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION DECEMBER 13, 2023 TO SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds \$ 11,703,496

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report debt proceeds as financial resources when
debt is first issued, whereas these amounts are eliminated in the
statement of activities and recognized as long-term liabilities in the
statement of net position. (12,135,000)

In connection with the issuance of the Bonds, the original issue
discount/premium is reported as a financing use/source when debt is
first issued, whereas this amount is eliminated in the statement of
activities and reduces/increases long-term liabilities in the statement of
net position. 18,765

Expenses reported in the statement of activities that do not require the
use of current financial resources are not reported as expenditures in
the funds. The details of the differences are as follows:

Change in accrued interest	(76,538)
Change in net position of governmental activities	\$ <u>(489,277)</u>

See notes to the financial statements

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Berry Bay II Community Development District ("District") was established on December 13, 2023, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Ordinance 23-23 of the Board of County Commissioners of Hillsborough County, Florida. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, all of the Board members are affiliated with EPG Berry Bay II Hillsborough Development, LLC ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments including debt service assessments and operations and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefitted by the District's activities. Assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefitted lands within the District. Debt service assessments are imposed upon certain lots and lands described in each resolution imposing the special assessment for each of the series of Bonds issued by the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized cost	Credit Risk	Maturities
First American Government			
Obligations Fund - Y Class	\$ 11,703,496	AAAm	Weighted average maturity: 31 days
Total Investments	<u>\$ 11,703,496</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$33,719,000. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

Net Proceeds of the Series 2024 Bonds will be available in the amount of \$10,858,108 to finance a portion of the Series 2024 Project.

The District anticipates issuing additional bonds in the future to finance additional portions of the Capital Improvement Plan associated with future phase of land development.

NOTE 6 – LONG-TERM LIABILITIES

Series 2024

On September 9, 2024, the District issued \$12,135,000 of Special Assessment Bonds, Series 2024 consisting of various Term Bonds with due dates from May 1, 2031 to May 1, 2054 and fixed interest rates ranging from 4.45% to 5.45 %. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2025 through May 1, 2054.

The Series 2024 Bonds may be called for redemption prior to maturity as a whole or in part, at any time, on or after November 1, 2034. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2024	\$ -	\$ 12,135,000	\$ -	\$ 12,135,000	\$ 180,000
Less bond discount	-	(18,765)	-	(18,765)	-
Total	\$ -	\$ 12,116,235	\$ -	\$ 12,116,235	\$ 180,000

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 180,000	\$ 409,775	\$ 589,775
2026	185,000	627,848	812,848
2027	195,000	619,615	814,615
2028	205,000	610,938	815,938
2029	215,000	601,815	816,815
2030-2034	1,235,000	2,850,815	4,085,815
2035-2039	1,595,000	2,500,608	4,095,608
2040-2044	2,070,000	2,039,108	4,109,108
2045-2049	2,705,000	1,425,448	4,130,448
2050-2054	3,550,000	601,408	4,151,408
Total	\$ 12,135,000	\$ 12,287,378	\$ 24,422,378

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns portion of the land which the District and has agreed to fund the operations of the District as outlined in the funding agreement. In connection with that agreement, Developer contributions to the general fund were \$81,454, which includes a receivable of \$3,190 at September 30, 2024.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims have not exceeded insurance since inception of the District.

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE PERIOD FROM INCEPTION DECEMBER 13, 2023 TO SEPTEMBER 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original & Final</u>			
REVENUES				
Assessments	\$ 118,425		\$ -	\$ (118,425)
Developer contributions	-		81,454	81,454
Total revenues	<u>118,425</u>		<u>81,454</u>	<u>(36,971)</u>
EXPENDITURES				
Current:				
General government	118,425		81,454	36,971
Total expenditures	<u>118,425</u>		<u>81,454</u>	<u>36,971</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>		-	<u>\$ -</u>
Fund balance - beginning			<u>-</u>	
Fund balance - ending			<u>\$ -</u>	

See notes to required supplementary information

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception December 13, 2023 to September 30, 2024.

**BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE PERIOD FROM INCEPTION DECEMBER 13, 2023 TO SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	None
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	5
Employee compensation	\$0
Independent contractor	\$53,697
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - N/A
	Debt Service - N/A
Special assessments collected	N/A
Outstanding Bonds:	
Series 2024, due May 1, 2054	\$12,135,000



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Berry Bay II Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Berry Bay II Community Development District, Hillsborough County, Florida ("District") as of and for the period from inception December 13, 2023 to September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 17, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 17, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Berry Bay II Community Development District
Hillsborough County, Florida

We have examined Berry Bay II Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the period from inception December 13, 2023 to September 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the period from inception December 13, 2023 to September 30, 2024

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Berry Bay II Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 17, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Berry Bay II Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Berry Bay II Community Development District, Hillsborough County, Florida ("District") as of and for the period from inception December 13, 2023 to September 30, 2024, and have issued our report thereon dated June 17, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 17, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Berry Bay II Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Berry Bay II Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 17, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

N/A. First year audit.

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

N/A. First year audit.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the period from inception December 13, 2023 to September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance, except as noted above.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the period from inception December 13, 2023 to September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

RESOLUTION 2025-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF BERRY BAY II
COMMUNITY DEVELOPMENT DISTRICT RE-DESIGNATING THE OFFICERS OF
THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Berry Bay II Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) previously designated the Officers of the District; and

WHEREAS, the Board now desires to re-designate certain Officers.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. Carlos de la Ossa is appointed Chairman.
 Nicholas Dister is appointed Vice Chairman.
 Brian Lamb is appointed Secretary.
 Leah Popelka is appointed Treasurer.
 Jayna Cooper is appointed Assistant Secretary.
 Ryan Motko is appointed Assistant Secretary.
 Albert Vierra is appointed Assistant Secretary.
 Kyle Smith is appointed Assistant Secretary.

Section 2. All prior designations which are inconsistent with the designations herein are forthwith rescinded.

Section 2. This Resolution shall become effective upon adoption.

PASSED AND ADOPTED THIS 10TH DAY OF JULY 2025.

**BERRY BAY II
COMMUNITY DEVELOPMENT DISTRICT**

CHAIRMAN

ATTEST:

ASSISTANT SECRETARY

**MINUTES OF REGULAR MEETING
BERRY BAY II
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Berry Bay II Community Development District was held on Thursday, June 5, 2025, and called to order at 3:30 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

Present were:

Carlos de la Ossa
Nicholas Dister
Ryan Motko
Alberto Viera
Kyle Smith

Chairperson
Vice Chairperson (*via phone*)
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Michael Perez
Jayna Cooper
John Vericker
Kathryn Hopkinson
Tyson Waag

District Manager
District Manager
District Counsel
District Counsel
District Engineer (*via phone*)

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Perez called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS

Business Items

A. Consideration of Resolution 2025-02; Authorizing Spending Authority for District Manager and Chair of the Board

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, Resolution 2025-02; Authorizing Spending Authority for District Manager at \$5,000 and Chairperson at \$10,000 and \$15,000 for emergency expenses, as discussed was adopted. 5-0

B. Consideration of Resolution 2025-03; Approving Proposed Budget and Setting Public Hearing

Mr. Perez informed the Board that for this budget Management has worked directly with Mr. de la Ossa, Project Managers, District Staff, and vendors to set an accurate O&M amount for the fiscal year of \$990,550.

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, Resolution 2025-03; Approving Proposed Budget including the O&M budget high mark at \$990,550 and Setting Public Hearing for Thursday August 7, 2025 at 2:00 pm at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, as discussed was adopted. 5-0

C. Consideration of Amenity Center Agreement

On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in favor, Amenity Center Agreement with Berry Bay I, as agreed was approved. 5-0

FOURTH ORDER OF BUSINESS

Consent Agenda

- A. Approval of Minutes of May 1, 2025, Regular Meeting**
- B. Consideration of Operation and Maintenance April 2025**
- C. Acceptance of the Financials and Approval of the Check Register for April 2025**

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, the Consent Agenda, was approved. 5-0

FIFTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel**
- B. District Engineer**
- C. District Manager**

There being no reports, the next order of business followed.

SIXTH ORDER OF BUSINESS

Board of Supervisors' Requests and Comments

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor the meeting was adjourned at 3:34 pm. 5-0

Michael Perez
District Manager

Carlos de la Ossa
Chairperson

BERRY BAY II
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
INFRAMARK	4/24/2025	148108	\$2,083.33		district manager March 2025
INFRAMARK	4/24/2025	148108	\$125.00	\$2,208.33	WEBSITE MAINT March 2025
INFRAMARK	5/2/2025	149100	\$1,458.33		May 2025 ACCOUNTING SVCS
INFRAMARK	5/2/2025	149100	\$2,083.33		May 2025 DISTRICT MGMNT SVCS
INFRAMARK	5/2/2025	149100	\$125.00		May 2025 WEBSITE MAINT
INFRAMARK	5/2/2025	149100	\$291.67		May 2025 Financial and revenue collections
INFRAMARK	5/2/2025	149100	\$416.67		May 2025 Dissemination Services
INFRAMARK	5/2/2025	149100	\$416.67	\$4,791.67	May 2025 Assessment Roll
Monthly Contract Subtotal			\$7,000.00	\$7,000.00	
Variable Contract					
ALBERTO VIERA	5/1/2025	AV-050125	\$200.00	\$200.00	BOARD 5/1/25
STRALEY ROBIN VERICKER	5/6/2025	26497	\$2,697.50	\$2,697.50	district counsel April 2025
Variable Contract Subtotal			\$2,897.50	\$2,897.50	
Regular Services					
CARLOS DE LA OSSA	5/1/2025	CO-050125	\$200.00	\$200.00	BOARD 5/1/25
KYLE SMITH	5/1/2025	KS-050125	\$200.00	\$200.00	BOARD 5/1/25
NICHOLAS J. DISTER	5/1/2025	ND-050125	\$200.00	\$200.00	BOARD 5/1/25
RYAN MOTKO	5/1/2025	RM-050125	\$200.00	\$200.00	BOARD 5/1/25
Regular Services Subtotal			\$800.00	\$800.00	
TOTAL					
			\$10,697.50	\$10,697.50	



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO
Berry Bay II Community Development
District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#
148108
CUSTOMER ID
C5100
PO#

DATE
4/24/2025
NET TERMS
Net 30
DUE DATE
5/24/2025

Services provided for the Month of: April 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
District Management (Retrobilling March 2025)	1	Ea	2,083.33		2,083.33
Website Maintenance / Admin (Retrobilling March 2025)	1	Ea	125.00		125.00
Subtotal					2,208.33

Subtotal	\$2,208.33
Tax	\$0.00
Total Due	\$2,208.33

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE

INVOICE#

149100

DATE

5/2/2025

CUSTOMER ID

C5100

NET TERMS

Net 30

PO#**DUE DATE**

6/1/2025

BILL TO

Berry Bay II Community Development
District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: May 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	1,458.33		1,458.33
Financial & Revenue Collection	1	Ea	291.67		291.67
Assessment Roll	1	Ea	416.67		416.67
Dissemination Services	1	Ea	416.67		416.67
Website Maintenance / Admin	1	Ea	125.00		125.00
Subtotal					4,791.67

Subtotal \$4,791.67

Tax \$0.00

Total Due \$4,791.67

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

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Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II

Board Meeting: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	Yes
2	Nicholas Dister	X	Yes
3	Ryan Motko	X	Yes
4	Albert Viera	X	\$200.00
5	Kyle Smith	X	Yes

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

REVISED 5/5/2025 10:12

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Berry Bay II CDD
Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

May 06, 2025

Client: 001608

Matter: 000001

Invoice #: 26497

Page: 1

RE: General

For Professional Services Rendered Through April 30, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
4/2/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
4/2/2025	AM	PREPARE DRAFT PUBLICATION AD FOR BUDGET.	0.6	\$105.00
4/2/2025	KCH	REVIEW AGENDA PACKAGE.	0.2	\$65.00
4/3/2025	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.6	\$225.00
4/3/2025	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON.	0.3	\$97.50
4/8/2025	AM	REVIEW PROPOSED BUDGET FOR FISCAL YEAR 2025-2026 RE INCREASE; PREPARE DRAFT MAILED NOTICE LETTER AND PUBLICATION ADS FOR BUDGET.	1.8	\$315.00
4/8/2025	KCH	PHONE CALL WITH C.DELAOSSA REGARDING OPT IN/OUT OPTION FOR BERRY BAY II RESIDENTS WITH REGARDING TO AMENITY SHARING AGREEMENT WITH BERRY BAY I CDD.	0.2	\$65.00
4/18/2025	KCH	PREPARE FOR AND ATTEND EPG OPERATIONS MEETING VIA TEAMS.	0.2	\$65.00
4/24/2025	KCH	REVIEW AGENDA PACKAGE.	0.3	\$97.50
4/28/2025	JMV	PREPARE RESOLUTION FOR CDD BOARD MEETING.	0.8	\$300.00
4/30/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
4/30/2025	CAW	REVIEW AND PROVIDE COMMENTS ON PROPOSED PLATS OF BERRY BAY PHASE 6 - VILLAGE S AND BERRY BAY PHASE 6 - VILLAGE T.	2.0	\$650.00

SERVICES

Date	Person	Description of Services	Hours	Amount
4/30/2025	KCH	REVIEW PLAT AND ASSOCIATED DEED OF BERRY BAY PHASE 6-VILLAGE T; DISCUSS SAME WITH C.WEBSTER; REVIEW AGENDA PACKAGE.	1.5	\$487.50
Total Professional Services			9.1	\$2,697.50
Total Services			\$2,697.50	
Total Disbursements			\$0.00	
Total Current Charges				\$2,697.50
Previous Balance				\$695.00
Less Payments				(\$695.00)
PAY THIS AMOUNT				\$2,697.50

Please Include Invoice Number on all Correspondence

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II

Board Meeting: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	\$200.00
2	Nicholas Dister	X	\$200.00
3	Ryan Motko	X	\$200.00
4	Albert Viera	X	\$200.00
5	Kyle Smith	X	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

REVISED 5/5/2025 10:12

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II

Board Meeting: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	\$200.00
2	Nicholas Dister	X	\$200.00
3	Ryan Motko	X	\$200.00
4	Albert Viera	X	\$200.00
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Michael Perez
District Manager Signature

5/5/2025
Date

REVISED 5/5/2025 10:12

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II

Board Meeting: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	\$200.00
2	Nicholas Dister	X	\$200.00
3	Ryan Motko	X	\$200.00
4	Albert Viera	X	\$200.00
5	Kyle Smith	X	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

REVISED 5/5/2025 10:12

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II

Board Meeting: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	\$200.00
2	Nicholas Dister	X	\$200.00
3	Ryan Motko	X	\$200.00
4	Albert Viera	X	\$200.00
5	Kyle Smith	X	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

Berry Bay II Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2025

Prepared by:



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

BERRY BAY II
Balance Sheet
As of May 31, 2025
(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG TERM DEBT FUND	TOTAL
<u>ASSETS</u>						
Cash In Bank	\$ 4,830	\$ -	\$ -	\$ -	\$ -	\$ 4,830
Due From Other Funds	-	10,243	-	-	-	10,243
Investments:						
Acquisition & Construction Account	-	-	10,691,072	-	-	10,691,072
Reserve Fund	-	406,614	-	-	-	406,614
Revenue Fund	-	39,865	-	-	-	39,865
Fixed Assets						
Construction Work In Process	-	-	-	874,253	-	874,253
Amount To Be Provided	-	-	-	-	11,955,000	11,955,000
TOTAL ASSETS	\$ 4,830	\$ 456,722	\$ 10,691,072	\$ 874,253	\$ 11,955,000	\$ 23,981,877
<u>LIABILITIES</u>						
Accounts Payable	\$ 19,083	\$ -	\$ -	\$ -	\$ -	\$ 19,083
Bonds Payable	-	-	-	-	11,955,000	11,955,000
Due To Other Funds	10,243	-	-	-	-	10,243
TOTAL LIABILITIES	29,326	-	-	-	11,955,000	11,984,326
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	456,722	-	-	-	456,722
Capital Projects	-	-	10,691,072	-	-	10,691,072
Unassigned:	(24,496)	-	-	874,253	-	849,757
TOTAL FUND BALANCES	(24,496)	456,722	10,691,072	874,253	-	11,997,551
TOTAL LIABILITIES & FUND BALANCES	\$ 4,830	\$ 456,722	\$ 10,691,072	\$ 874,253	\$ 11,955,000	\$ 23,981,877

BERRY BAY II
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025
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
REVENUES				
Special Assmnts- CDD Collected	\$ 118,425	\$ 27,907	\$ (90,518)	23.57%
Developer Contribution	-	12,399	12,399	0.00%
TOTAL REVENUES	118,425	40,306	(78,119)	34.04%
EXPENDITURES				
Administration				
Supervisor Fees	3,000	8,000	(5,000)	266.67%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	4,200	3,333	867	79.36%
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	9,571	(71)	100.75%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	3,333	1,167	74.07%
District Manager	25,000	16,667	8,333	66.67%
Accounting Services	9,000	10,667	(1,667)	118.52%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	8	492	1.60%
Rentals & Leases	600	-	600	0.00%
Insurance - General Liability	3,200	2,750	450	85.94%
Public Officials Insurance	2,500	2,250	250	90.00%
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	2,333	(1,133)	194.42%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	1,000	200	83.33%
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	61,612	56,813	52.03%
TOTAL EXPENDITURES	118,425	61,612	56,813	52.03%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(21,306)	(21,306)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(3,190)		
FUND BALANCE, ENDING		\$ (24,496)		

BERRY BAY II
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025
Debt Service Fund (201)
(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	\$ -	\$ 21,809	\$ 21,809	0.00%
Special Assmnts- CDD Collected	-	593,328	593,328	0.00%
TOTAL REVENUES	-	615,137	615,137	0.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	-	180,000	(180,000)	0.00%
Interest Expense	-	409,775	(409,775)	0.00%
Total Debt Service	-	589,775	(589,775)	0.00%
TOTAL EXPENDITURES	-	589,775	(589,775)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	25,362	25,362	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	86	86	0.00%
Interfund Transfers-Out	-	(406,614)	(406,614)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(406,528)	(406,528)	0.00%
Net change in fund balance	\$ -	\$ (381,166)	\$ (381,166)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		837,888		
FUND BALANCE, ENDING		\$ 456,722		

BERRY BAY II
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025
Capital Projects Fund (301)
(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	\$ -	\$ 293,188	\$ 293,188	0.00%
TOTAL REVENUES	-	293,188	293,188	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	874,252	(874,252)	0.00%
Total Construction In Progress	-	874,252	(874,252)	0.00%
TOTAL EXPENDITURES	-	874,252	(874,252)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(581,064)	(581,064)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	406,614	406,614	0.00%
Interfund Transfers-Out	-	(86)	(86)	0.00%
TOTAL FINANCING SOURCES (USES)	-	406,528	406,528	0.00%
Net change in fund balance	\$ -	\$ (174,536)	\$ (174,536)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		10,865,608		
FUND BALANCE, ENDING		\$ 10,691,072		

Bank Account Statement

Berry Bay II CDD

Bank Account No. 9415
Statement No. 25_05

Statement Date 05/31/2025

G/L Account No. 101002 Balance	4,829.55	Statement Balance	7,239.95
		Outstanding Deposits	804.74
Positive Adjustments	0.00		
Subtotal	4,829.55	Subtotal	8,044.69
Negative Adjustments	0.00	Outstanding Checks	-3,215.14
Ending G/L Balance	4,829.55	Ending Balance	4,829.55

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
Total Deposits							0.00
Checks							
							0.00
04/04/2025	Payment	1092	NICHOLAS J. DISTER	Check for Vendor V00011	-200.00	-200.00	0.00
04/04/2025	Payment	1093	RYAN MOTKO	Check for Vendor V00012	-200.00	-200.00	0.00
05/08/2025	Payment	1096	ALBERTO VIERA	Check for Vendor V00009	-200.00	-200.00	0.00
05/08/2025	Payment	1097	CARLOS DE LA OSSA	Check for Vendor V00008	-200.00	-200.00	0.00
05/08/2025	Payment	1099	KYLE SMITH	Check for Vendor V00010	-200.00	-200.00	0.00
05/08/2025	Payment	1100	NICHOLAS J. DISTER	Check for Vendor V00011	-200.00	-200.00	0.00
05/08/2025	Payment	1101	RYAN MOTKO	Check for Vendor V00012	-200.00	-200.00	0.00
05/14/2025	Payment	1102	STRALEY ROBIN VERICKER	Check for Vendor V00004	-2,697.50	-2,697.50	0.00
Total Checks					-4,097.50	-4,097.50	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
04/09/2025		JE000070	District Counsel	REV Deposit booked on			-804.74
05/08/2025	Payment	1098	INFRAMARK	Check for Vendor V00013			-2,210.40
05/20/2025	Payment	1103	RYAN MOTKO	Check for Vendor V00012			-200.00
Total Outstanding Checks							-3,215.14
Outstanding Deposits							
04/09/2025	Payment	BD00005		Deposit No. BD00005 -			804.74
Total Outstanding Deposits							804.74

BERRY BAY II

Payment Register by Fund

For the Period from 05/01/2025 to 05/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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GENERAL FUND - 001

001	1096	05/08/25	ALBERTO VIERA	AV-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1097	05/08/25	CARLOS DE LA OSSA	CO-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1098	05/08/25	INFRAMARK	145922	postage	Postage, Phone, Faxes, Copies	541024-51301	\$1.38
001	1098	05/08/25	INFRAMARK	147933	postage	Postage, Phone, Faxes, Copies	541024-51301	\$0.69
001	1098	05/08/25	INFRAMARK	148108	management services March 2025	district manager March 2025	531150-51301	\$2,083.33
001	1098	05/08/25	INFRAMARK	148108	management services March 2025	WEBSITE MAINT March 2025	549936-51301	\$125.00
001	1099	05/08/25	KYLE SMITH	KS-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1100	05/08/25	NICHOLAS J. DISTER	ND-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1101	05/08/25	RYAN MOTKO	RM-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1102	05/14/25	STRALEY ROBIN VERICKER	26497	district counsel April 2025	District Counsel	531146-51301	\$2,697.50
001	1103	05/20/25	RYAN MOTKO	RM 120524	SUPERVISOR FEES	SUPERVISOR FEE	511100-51101	\$200.00
Fund Total								\$6,107.90

Total Checks Paid	\$6,107.90
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