

**BERRY BAY II
COMMUNITY DEVELOPMENT
DISTRICT**

DECEMBER 18, 2025

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, December 18, 2025 at 11:00 a.m.

The Regular Meeting of the **Berry Bay II Community Development District** will be held **December 18, 2025, at 11:00 a.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: 270 779 761 238 11 **Passcode:** W8CR7RX7

Dial-in by phone +1 646-838-1601 **Pin:** 506 749 731#

THE 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. Supplemental Engineer Report

B. Supplemental Methodology Report

C. Consideration of Resolution 2026-03 ; Delegated Award

 i. Consideration of Supplemental Trust Indenture (*Under separate cover*)

 ii. Consideration of Master Trust Indenture (*Under separate cover*)

 iii. Contract of Purchase (*Under separate cover*)

 iv. Preliminary Limited Offering Memorandum (*Under separate cover*)

 v. Continuing Disclosure Agreement (*Under separate cover*)

D. Other items related to the Series 2026 Bonds

E. Consideration of Arbitrage Rebate Counselors LLC Proposal – Annual Arbitrage Calculations Series 2024 Bonds

F. Consideration of SchoolNow CDD Website Proposal

G. Consideration of Resolution 2026-04; Designation of Officers

4. CONSENT AGENDA

A. Approval of Minutes of November 04, 2025, Regular Meeting

B. Consideration of Operation and Maintenance October 2025

C. Acceptance of the Financials and Approval of the Check Register for October 2025

D. Ratification of Grau & Associates Audit Engagement Letter

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**

Report of the District Engineer –
Series 2026 (Assessment Area Two)



Prepared for:
Board of Supervisors
Berry Bay II Community
Development District

Prepared by:
Stantec Consulting Services Inc.
777 S. Harbour Island Boulevard
Suite 600
Tampa, FL 33602
(813) 223-9500

December 18, 2025



1.0 INTRODUCTION

The Berry Bay II Community Development District (“the District”) encompasses approximately 635.668 acres in Hillsborough County, Florida. The District is located within Section 28, 29, and 33 Township 32 South, Range 20 East and is vacant land with various abutting subdivisions.

See Appendix A for a Vicinity Map and Legal Description of the District and Assessment Area Two.

2.0 PURPOSE

The District was established by Hillsborough County Ordinance 23-23 adopted on December 12, 2023 for the purpose of constructing and/or acquiring, maintaining, and operating all or a portion of the public improvements and community facilities within the District. A Master Report of the District Engineer, dated January 4, 2024, was prepared to provide a description and estimated costs of the public improvements and community facilities planned within the District. A Supplemental Engineer’s Report, dated August 1, 2024, was prepared to provide a description and estimated costs of the public improvements and community facilities planned within Pods Q, S, and T (Assessment Area One) within the District. The purpose of this Supplemental Engineer’s Report is to provide a description and estimated costs of the public improvements and community facilities being planned within Phase R (Assessment Area Two).

See Appendix B for a Site Plan.

3.0 THE DEVELOPER AND DEVELOPMENT

The property owner 301 Wimauma, LLC currently plans to build 77 single family detached units within Assessment Area Two.

The public improvements and community facilities include water management and control, water supply, sewer and wastewater management, roads, undergrounding of electric service and landscaping/hardscaping/irrigation.

4.0 PUBLIC IMPROVEMENTS AND COMMUNITY FACILITIES

4.1 WATER MANAGEMENT AND CONTROL

The design criteria for the District’s water management and control is regulated by Hillsborough County and the Southwest Florida Water Management District (SWFWMD). The water management and control plan for the District includes an existing on-site excavated area for stormwater treatment and storage.



Berry Bay II CDD

Report of the District Engineer – Series 2026 (AA2)

December 18, 2025

Page 3 of 4

The objectives of the water management and control for the District are:

1. To provide stormwater quality treatment.
2. To protect the development within the District from regulatory-defined rainfall events.
3. To maintain natural hydroperiods in on-site wetlands.
4. To preserve the 100-year flood plain per the current FEMA FIRM Panel.
5. To convey stormwater through storm sewer systems and/or other swale/conveyance systems within road rights-of-way and/or appropriate easements into the stormwater management pond.

Water management and control systems will be designed in accordance with Hillsborough County Land Development Code and technical standards and SWFWMD's Basis of Review Manual. The District is anticipated to own and maintain the stormwater management pond. Hillsborough County will own and maintain the conveyance systems.

4.2 WATER SUPPLY

The District is located within the Hillsborough County Utilities service area which will provide water supply for potable water service and fire protection for the property. The water supply improvements are anticipated to include looped water mains and appurtenances.

The water supply systems will be designed in accordance with Hillsborough County Utilities' technical standards. Hillsborough County will own and maintain these facilities.

4.3 SEWER AND WASTEWATER MANAGEMENT

The District is located within the Hillsborough County Utilities service area which will provide sewer and wastewater management service to the District. The sewer and wastewater management improvements include gravity sanitary sewer system within the road rights-of-way.

All sanitary sewer and wastewater management facilities will be designed in accordance with Hillsborough County Utilities' technical standards. Hillsborough County will own and maintain these facilities.

4.4 DISTRICT ROADS

District Roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, and sidewalks within rights of way abutting common areas.

All roads will be designed in accordance with the Hillsborough County technical standards and will be owned and maintained by Hillsborough County.



4.5 LANDSCAPING/ HARDSCAPE/IRRIGATION

Entry monumentation and landscape buffering and screening will be provided. Irrigation will also be provided in the landscaped common areas.

These improvements will be owned and maintained by the District.

4.6 PROFESSIONAL SERVICES AND PERMITTING FEES

Hillsborough County and SWFWMD impose fees for construction permits and plan reviews. Professional engineering, surveying, and landscape architecture services are needed for the subdivision, and landscape/hardscape design, permitting, and construction administration. As well, development/construction management services may be needed for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities. Fees associated with performance and warranty financial securities covering Hillsborough County infrastructure may also be required.

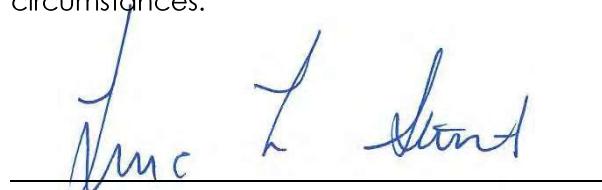
5.0 PUBLIC IMPROVEMENTS AND COMMUNITY FACILITIES COSTS

See Appendix B for the Construction Cost Estimate of the Public Improvements and Community Facilities.

6.0 SUMMARY AND CONCLUSION

The estimated construction cost was provided by the Developer. It is our professional opinion that these estimated costs provided are conservative to complete the construction of the Public Improvements and Community Facilities described herein.

The professional service for establishing the Construction Cost Estimate is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances.

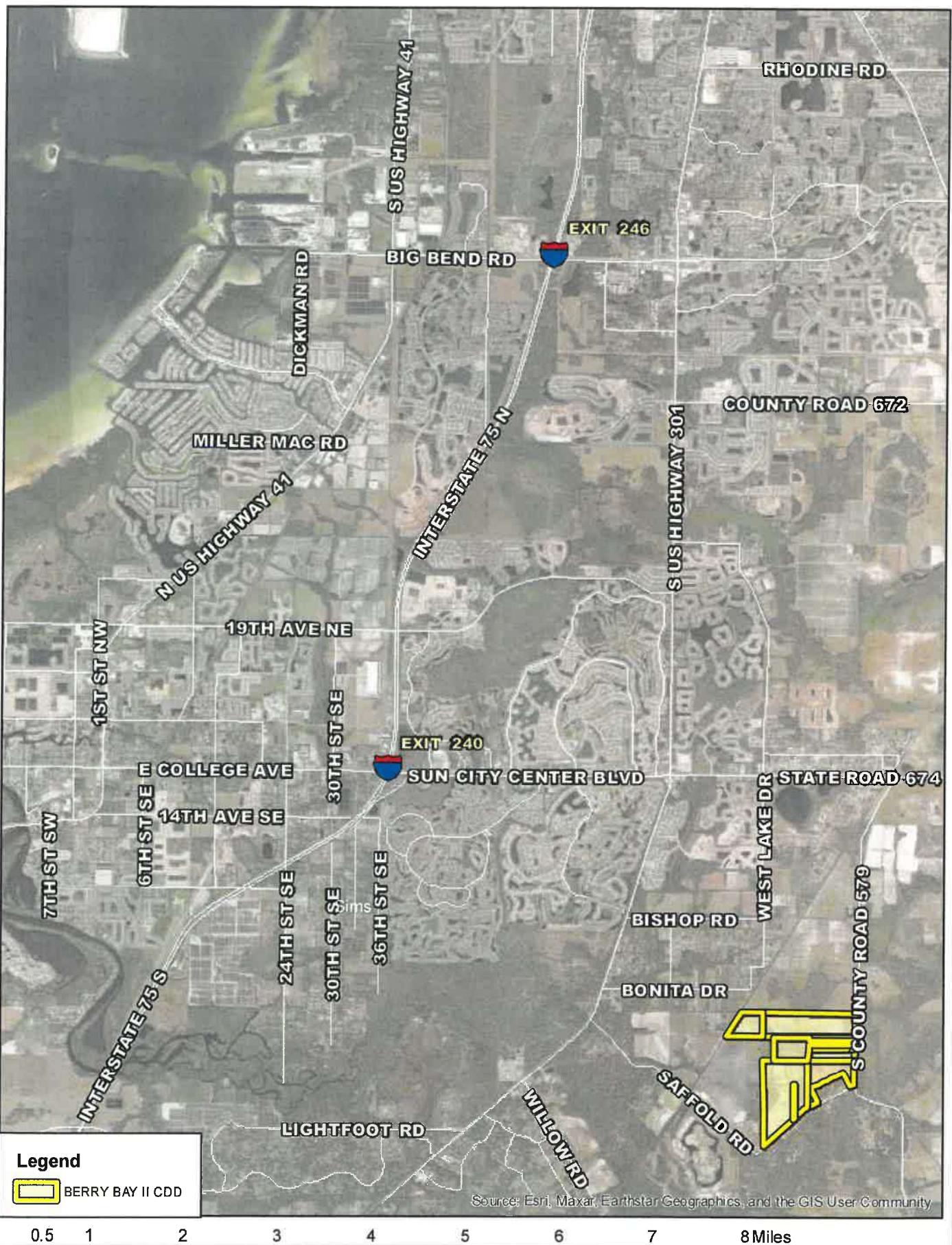

Tonja L. Stewart, P.E.
Florida License No. 47704



Berry Bay II CDD
Report of the District Engineer – Series 2026 (AA2)
December 18, 2025

Appendix A VICINITY MAP AND LEGAL DESCRIPTION AND SKETCH OF THE DISTRICT AND ASSESSMENT AREA TWO

BERRY BAY II CDD - LOCATION MAP



Description Sketch

(Not A Survey)

Parcel 1

DESCRIPTION: A parcel of land lying in Sections 28 and 29, Township 32 South, Range 20 East, Hillsborough County, Florida, and being more particularly described as follows:

COMMENCE at the Northeast corner of said Section 28, run thence N 89°22'04" W, a distance of 50.00 feet to the **POINT OF BEGINNING**; thence S 01°00'18" W, a distance of 1323.15 feet; thence N 89°40'52" W, a distance of 5146.23 feet; thence N 89°47'05" W, a distance of 2064.77 feet to the Easterly Right-of-Way of the Seaboard Coast Line Railroad.; thence along said Railroad Right-of-Way N 32°11'49" E, a distance of 1589.73 feet; thence S 89°56'45" E, a distance of 1190.45 feet; thence S 89°21'44" E, a distance of 2623.06 feet; thence S 89°22'04" E, a distance of 2573.85 feet to the **POINT OF BEGINNING**.

Containing 209.198 acres, more or less.

Together With:

Parcel 2

DESCRIPTION: A parcel of land lying in Sections 28 and 33, Township 32 South, Range 20 East, Hillsborough County, Florida, and being more particularly described as follows:

COMMENCE at the Northeast corner of the said Section 28, run thence S 01°00'18" W, a distance of 1352.88 feet; thence N 89°40'52" W, a distance of 50.00 feet to the West Right-of-Way Line of County Road 579 and the **POINT OF BEGINNING**; thence along said Right-of-Way S 01°00'18" W, a distance of 1293.16 feet; thence S 00°52'49" W, a distance of 1383.21 feet to the North Right-of-Way of Dug Creek-Saffold Road; thence along said Right-of-Way S 64°18'41" W, a distance of 289.96 feet; thence N 25°41'16" W, a distance of 870.76 feet; thence S 64°18'58" W, a distance of 2000.01 feet; thence S 25°41'46" E, a distance of 870.92 feet to the aforesaid North Right-of-Way of Dug Creek-Saffold Road; thence along said Right-of-Way S 64°18'41" W, a distance of 205.25 feet; thence Southwesterly, 364.71 feet along the arc of a tangent curve to the left having a radius of 2949.92 feet and a central angle of 07°05'02" (chord bearing S 60°46'10" W, 364.48 feet); thence S 89°57'21" W, a distance of 3.21 feet; thence S 00°19'02" E, a distance of 2.06 feet; thence Southwesterly, 511.54 feet along the arc of a non-tangent curve to the left having a radius of 2949.92 feet and a central angle of 09°56'08" (chord bearing S 52°11'09" W, 510.90 feet); thence S 47°11'23" W, a distance of 500.15 feet; thence S 47°34'52" W, a distance of 1206.83 feet; thence S 47°13'24" W, a distance of 1089.03 feet; thence leaving aforesaid Right-of-Way of Dug Creek-Saffold Road along the West Line of Section 33 N 00°45'51" W, a distance of 2207.24 feet to the Southwest corner of aforesaid Section 28; thence along the West line of said Section 28 N 00°18'48" W, a distance of 2644.16 feet to the Northwest corner of the South 1/2 of said Section 28; thence along the South boundary of the North 1/2 of said Section 28, N 89°59'48" E, a distance of 580.30 feet; thence N 01°00'18" E, a distance of 1318.56 feet; thence S 89°40'52" E, a distance of 4515.03 feet to the **POINT OF BEGINNING**.

Containing 426.997 acres, more or less.

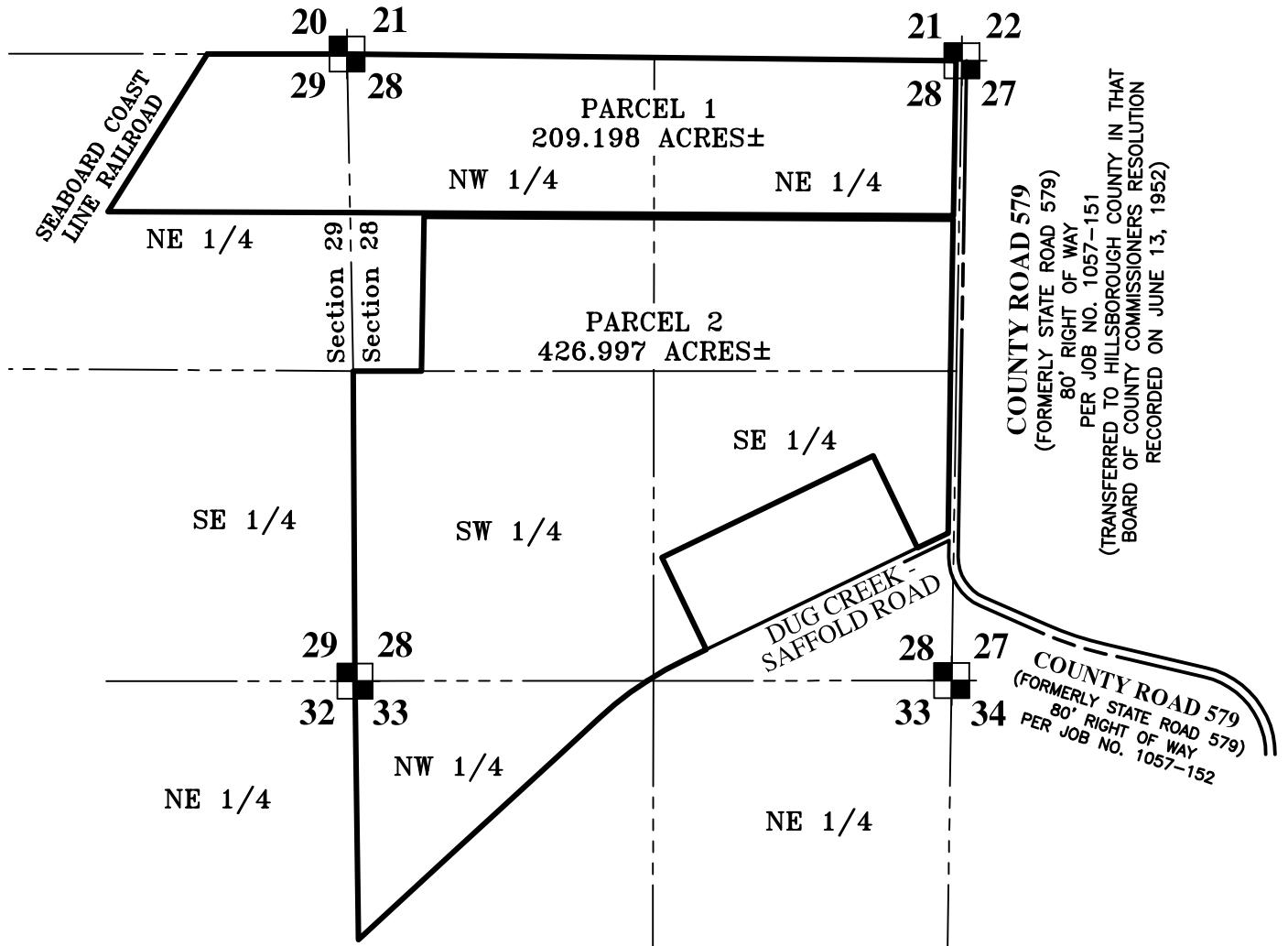
 Digitally signed by David W. Maxwell Date: 2024.02.12 16:29:09 -05'00'	Project: Council Growers		
	DRAWN: LAT	DATE: 04/20/23	CHECKED: MHC
	Prepared For: Eisenhower Group LLC		
	Revisions		
	DATE	DESCRIPTION	DRAWN
	2-12-24	Revised Acreage	LAT
	----	----	----
	----	----	----
	----	----	----
	David W. Maxwell	LS7311	
FILE PATH: P:\COUNCIL GROWERS\DESCRIPTIONS\COUNCIL GROWERS OVERALL-DS-SHTS-1&2.DWG			LAST SAVED BY: LOUIST
01 of 05			9

West Florida
213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Fax: (813) 248-2266
www.geopointsurvey.com
Licensed Business No.: LB-7768

GeoPoint
Surveying, Inc.

Description Sketch

(Not A Survey)



NORTH

0 750 1500
1" = 1500'

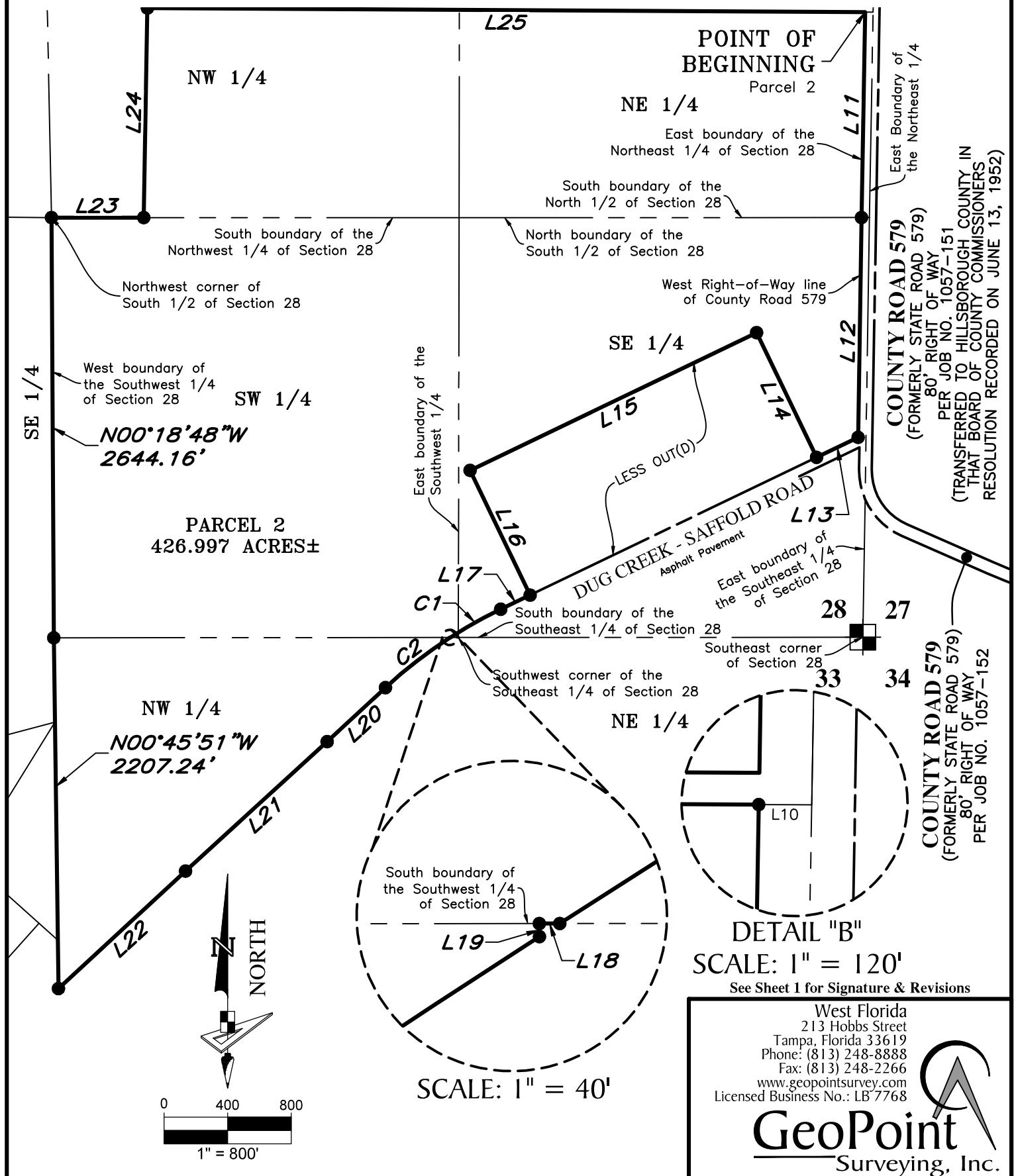
See Sheet 1 for Signature & Revisions

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Description Sketch (Not A Survey)



See Sheet 1 for Signature & Revisions

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Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

Line Data Table		
No.	Bearing	Length
L1	N89°22'04"W	50.00'
L2	S01°00'18"W	1323.15'
L3	N89°40'52"W	5146.23'
L4	N89°47'05"W	2064.77'
L5	N32°11'49"E	1589.73'
L6	S89°56'45"E	1190.45'
L7	S89°21'44"E	2623.06'
L8	S89°22'04"E	2573.85'
L9	S01°00'18"W	1352.88'
L10	N89°40'52"W	50.00'
L11	S01°00'18"W	1293.16'
L12	S00°52'49"W	1383.21'
L13	S64°18'41"W	289.96'
L14	N25°41'16"W	870.76'
L15	S64°18'58"W	2000.01'
L16	S25°41'46"E	870.92'
L17	S64°18'41"W	205.25'
L18	S89°57'21"W	3.21'
L19	S00°19'02"E	2.06'
L20	S47°11'23"W	500.15'
L21	S47°34'52"W	1206.83'
L22	S47°13'24"W	1089.03'
L23	N89°59'48"E	580.30'
L24	N01°00'18"E	1318.56'
L25	S89°40'52"E	4515.03'

Curve Data Table					
No.	Radius	Arc	Δ	Bearing	Chord
C1	2949.92'	364.71'	7°05'02"	S60°46'10"W	364.48'
C2	2949.92'	511.54'	9°56'08"	S52°11'09"W	510.90'

See Sheet 1 for Signature & Revisions

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GeoPoint
Surveying, Inc.

Description Sketch

(Not A Survey)

DESCRIPTION:

A parcel of land lying in Sections 28 and 29, Township 32 South, Range 20 East, Hillsborough County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner of said Section 28; run thence along the North boundary thereof S.89°21'44"E., a distance of 17.04 feet to the **POINT OF BEGINNING**; thence continuing along said North boundary S.89°21'44"E., 1675.17 feet; thence leaving said North boundary S.00°37'56"W., a distance of 410.00 feet; thence N.89°21'44"W., a distance of 152.02 feet; thence N.50°42'09"W., a distance of 64.03 feet; thence N.89°21'44"W., a distance of 293.71 feet; thence Northwesterly, 84.19 feet along the arc of a non-tangent curve to the left having a radius of 76.00 feet and a central angle of 63°28'12" (chord bearing N.58°15'54"W., 79.95 feet); thence N.90°00'00"W., a distance of 727.47 feet; thence Southwesterly, 119.08 feet along the arc of a tangent curve to the left having a radius of 76.00 feet and a central angle of 89°46'33" (chord bearing S.45°06'43"W., 107.27 feet); thence S.00°13'27"W., a distance of 357.06 feet; thence Westerly, 101.25 feet along the arc of a non-tangent curve to the left having a radius of 1212.00 feet and a central angle of 04°47'12" (chord bearing S.69°17'53"W., 101.22 feet); thence S.66°54'17"W., a distance of 25.60 feet; thence N.62°50'17"W., a distance of 152.75 feet; thence N.03°50'45"W., a distance of 90.13 feet; thence Northerly, 49.15 feet along the arc of a tangent curve to the left having a radius of 225.00 feet and a central angle of 12°30'58" (chord bearing N.10°06'15"W., 49.05 feet); thence N.16°21'44"W., a distance of 268.74 feet; thence Northerly, 43.84 feet along the arc of a tangent curve to the right having a radius of 153.00 feet and a central angle of 16°24'58" (chord bearing N.08°09'15"W., 43.69 feet); thence N.00°03'15"E., a distance of 161.30 feet; thence Easterly, 5.03 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 11°32'13" (chord bearing S.84°10'39"E., 5.03 feet); thence S.89°56'45"E., a distance of 9.76 feet; thence Easterly, 30.82 feet along the arc of a tangent curve to the right having a radius of 3025.00 feet and a central angle of 00°35'02" (chord bearing S.89°39'15"E., 30.82 feet); thence S.89°21'44"E., a distance of 2.53 feet; thence N.00°00'05"E., a distance of 150.01 feet to the **POINT OF BEGINNING**.

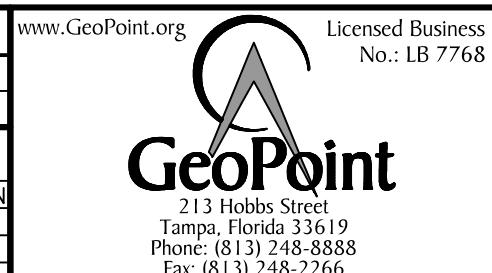
Containing 16.66 acres, more or less.

SURVEYOR'S NOTES:

- 1) Bearings shown hereon are based on the North boundary of the Northwest 1/4 of Section 28, Township 32 South, Range 20 East, Hillsborough County, Florida, having a Grid bearing of S89°21'44"E. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Horizontal Datum of 1983 (NAD 83-2011 Adjustment) for the West Zone of Florida.
- 2) I do hereby certify that this sketch & description was made under my supervision and meets the standards of practice set forth by the Florida Board of Professional Surveyors & Mappers stated in rules 5J-17.051, and 5J-17-052, Florida administrative code, pursuant to section 472.027, Florida statutes.
- 3) This Description and Sketch is valid only with a Signature & Original Seal, in hard copy form, or a Digital Seal in Electronic Form, pursuant to rules 5J-17.060 and 5J-17.062, Section 472.027 of the Florida Statutes.
- 4) See Sheet 2 for Sketch and Tables.

JOB #: Berry Bay Village R. Builders		
DRAWN: ECH	DATE: 10/04/25	CHECKED: MC
Prepared For: 301 Wimauma LLC		
Revisions		
DATE	DESCRIPTION	DRAWN
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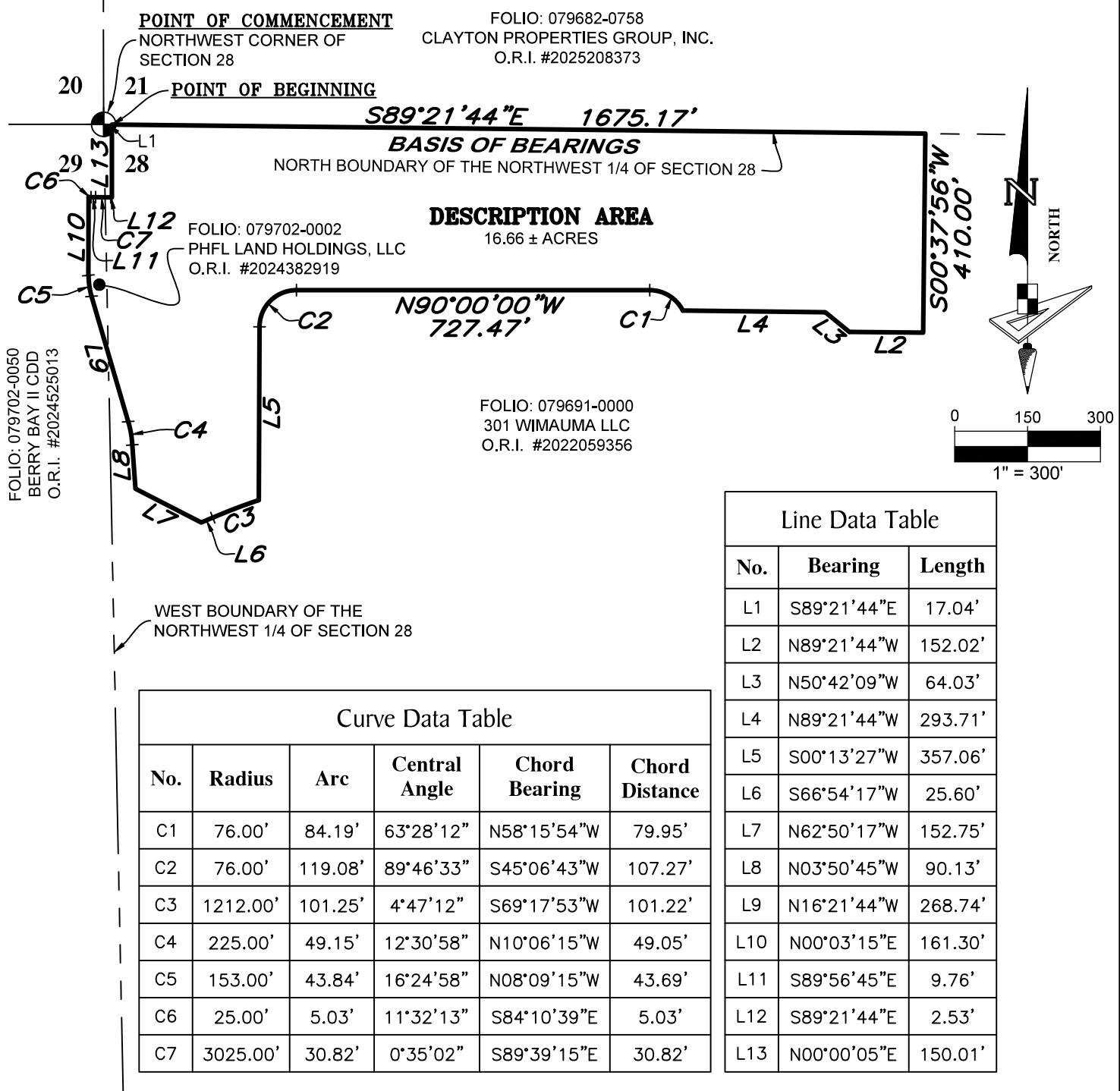
John D. Weigle LS5246



SHEET: 01 of 02

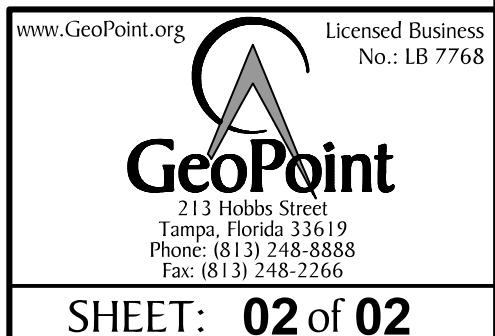
Description Sketch

(Not A Survey)



LEGEND

SQFT ----- Square Feet
O.R.I. ----- Official Records Instrument



SHEET: 02 of 02



Berry Bay II CDD

Report of the District Engineer – Series 2026 (AA2)

December 18, 2025

Appendix B SITE PLAN



L V L U P
505 E. JACKSON STREET
SUITE 200
TAMPA, FLORIDA 33602
OFFICE: 813-375-0616
WWW.LVELUPFLORIDA.COM

WWW.LEVLUPLORIDA.COM

MASTER SITE PLAN

CLIENT: 301 WIMAUMA, LLC

BERRY BAY VILLAGE R

C 6.6

MINIMUM 50' X 120' TYPICAL LOT DETAIL
K.T.S.
HIGH LOADS HOUSE SMALL MACHINERY 20
FOOT MINIMUM SETBACK FROM THE GATELINE
DOORS ARE TO BE LOCATED ON THE EXTERIOR
FACE OF THE BUILDING
FLOORLOADS MUST MEET FLOOR LOAD
REQUIREMENTS OF BOTH OWNERS
NEW LOT (WITHIN 120')

For construction permits, the Permittee shall notify the District in writing when construction begins.



www.ijerpi.org | 10252020 | Volume 10 | Issue 10 | DOI: 10.5125/ijerpi.v10i10.10252 | ISSN: 2229-554X



Berry Bay II CDD
Report of the District Engineer – Series 2026 (AA2)
December 18, 2025

Appendix C CONSTRUCTION COST ESTIMATE OF PUBLIC IMPROVEMENTS AND COMMUNITY FACILITIES

Berry Bay II Community Development District
Public Improvements and Community Facilities
Construction Cost Estimate

<u>Infrastructure</u>	<u>Total</u>
Water Management and Control	\$1,400,000
Sewer and Wastewater Management	\$400,000
Roads	\$400,000
Undergrounding of Electric Service	\$100,000
Hardscaping/Landscaping/ Irrigation	\$50,000
Professional Services and Permitting Fees	\$240,000
Contingency	\$259,000
Total	\$2,849,000

BERRY BAY II
COMMUNITY
DEVELOPMENT
DISTRICT

SERIES 2026

PRELIMINARY SECOND
SUPPLEMENTAL
ASSESSMENT
METHODOLOGY REPORT

ASSESSMENT AREA TWO

Report Date:

December 18th 2025

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I. INTRODUCTION

This *Preliminary Second Supplemental Assessment Methodology Report* (the “Second Supplemental Report”) serves to apply the basis of benefit allocation and assessment methodology per the Master Methodology Report (the “Master Report”) dated February 1, 2024, specifically to support the issuance of the Series 2026 Bonds (as defined below) which will fund a portion of the District’s Capital Infrastructure Program (CIP).

II. DEFINED TERMS

“2026 Project” – The portion of the CIP relating to public infrastructure for the Assessment Area Two identified within the Engineer’s Report.

“Assessable Property” – All property within the District that receives a special benefit from the CIP. (“Assessable Property” does not include property not subject to the special assessments such as publicly owned (State/County/City/CDD/School Board) tax-exempt parcels such as lift stations, road rights-of-way, waterway management systems, common areas, and other community property).

“Assessment Area Two” (AA2) – all property consisting of 16.66 acres, more or less, and will contain 77 planned units within the lands of the District described as Exhibit B.

“Capital Improvement Program” (CIP) – The public infrastructure development program as outlined by the Engineer’s Report.

“Developer” –301 Wimauma, LLC

“Development” – The end-use configuration of Platted Units and Product Types for Platted and Unplatted Parcels within the District.

“District” – Berry Bay Community Development District, originally containing 636.668+/- acres, in Hillsborough County Florida.

“Engineer’s Report” –The Master Report of the District Engineer dated January 4, 2024, the *Supplemental Report of the District Engineer – Series 2024 (Assessment Area One)* dated August 1, 2024, and the *Supplemental Report of the District Engineer – Series 2026(Assessment Area Two)*, dated December 18, 2025

“Equivalent Assessment Unit” (EAU) – A weighted value assigned to dissimilar residential lot product types to differentiate the assignment of benefit and lien values.

“Master Report” or “Report” – The *Master Assessment Methodology Report*, dated February 1, 2024, provided to support benefit and maximum assessments on private developable property within the District.

“Platted Units” – Private property subdivided as a portion of gross acreage by virtue of the platting process.

“Product Type” – Classification assigned by the District Engineer to dissimilar lot products for the development of vertical construction. This was determined in part due to differentiated sizes, setbacks, and other factors.

“Unplatted Parcels” – Gross acreage intended for subdivision and platting according to the Development plan.

“Unit(s)” – A planned or developed residential lot assigned a Product Type classification by the District Engineer.

III. OBJECTIVE

The objective of this Second Supplemental Report is to:

- A. Allocate a portion of the costs of the CIP to all 77 units planned within the Assessment Area Two of the District’s boundaries.
- B. Refine the benefits, as initially defined in the Master Report, to the Assessable Property within the Assessment Area Two that will be assessed as a result of the issuance of the Bonds (as herein defined);
- C. Determine a fair and equitable method of spreading the associated costs to the benefiting properties within the Assessment Area Two of the District and ultimately to the individual units therein; and
- D. Provide a basis for the placement of a lien on the Assessable Property within the Assessment Area Two of the District that benefits from the 2026 Project, as outlined by the Engineer’s Report.

The basis of benefit received by properties within the District relates directly to the 2025 Project allocable to Assessable Property within the Assessment Area Two. The District’s 2026 Project will create the public infrastructure that enables the Assessable Property within the Assessment Area Two of the District to be developed and improved. Without these public improvements identified in the Engineer’s Report such as stormwater, utilities (water and sewer), roadways, parks and recreational facilities, landscape/hardscape, and irrigation, the development of lands within the District could not be undertaken within the current legal development standards. This Second Supplemental Report applies the methodology described in the Report to assign assessments to Assessable Property within the Assessment Area Two within the District as a result of the benefit received from the 2026 Project and identifies the assessments required to satisfy the repayment of the Series 2026 Bonds by the benefiting Assessable Property within Assessment Area Two.

The District will issue its Special Assessment Bonds (the “Series 2026 Bonds”) to finance the construction and/or acquisition of a portion of the District’s CIP which will provide special benefit to the Assessable Property within Assessment Area Two.

The Series 2026 Bonds will be repaid from and secured by non-ad valorem assessments levied on those properties benefiting from the 2026 Project within the District.

Non-ad valorem assessments will be collected each year to provide the funding necessary to remit the Series 2026 Bond debt service payments and to fund operations and maintenance costs related to the capital improvements maintained by the District.

In summary, this Second Supplemental Report will determine the benefit, apportionment, and financing structure for the Series 2026 Bonds to be issued by the District in accordance with Chapters 170, 190, and 197, Florida Statutes, as amended, to establish a basis for the levying and collecting of special assessments based on the benefits received and is consistent with our understanding and experience with case law on this subject.

IV. DISTRICT OVERVIEW

The District area encompasses 635.668 +/- acres and is located in Hillsborough County, Florida, within Sections 19, 29, and 30, Township 32 South, and Range 20 East. The primary developer of the Assessable Properties is 301 Wimauma, LLC, (the “Developer”), who has created the overall development plan as outlined and supported by the Engineer’s Report. The development plan for the District contemplates multiple phases consisting of 1065 single-family lots. The District has issued the Series 2024 Bonds for the improvement of 444 units which total 581 EAUs. The Series 2025 Bonds will be assigned to 77 planned units totaling 96.5 EAUs. The public improvements described in the Engineer’s Report include stormwater management, utilities (water and sewer), roadways, landscape/hardscape and amenities.

V. CAPITAL IMPROVEMENT PROGRAM (CIP) AND 2025 PROJECT

The District and Developer are undertaking the responsibility of providing the public infrastructure necessary to develop the lands within the District. As designed, the 2026 Project, or the CIP, is an integrated system of facilities. Each infrastructure facility works as a system to provide special benefits to Assessable Property within the District. The drainage and surface water management system is an example of a system that provides benefits to all planned residential lots within the District. As a system of improvements, all privately benefiting landowners within the District benefit the same from the first few feet of pipe as they do from the last few feet. The stormwater management system is an interrelated facility that, by its design and interconnected control structures, provides a consistent level of protection to the entire development program, and thus all landowners within the District will benefit from such improvement.

The cost of the CIP is estimated to be \$2,849,000, in which approximately \$1,536,700 will be funded by the issuance of the Series 2026 Bonds as generally described within Tables 2 and 3 of this Second Supplemental Report with further detail provided in the Engineer’s Report.

VI. DETERMINATION OF SPECIAL ASSESSMENT

There are three main requirements for valid special assessments. The first requirement demands that the improvements to benefited properties, for which special assessments are levied, be implemented for an approved and assessable purpose (F.S. 170.01). As a second requirement, special assessments can only be levied on those properties specially benefiting from the improvements (F.S. 170.01). Thirdly, the special assessments allocated to each benefited property cannot exceed the proportional benefit to each parcel (F.S. 170.02).

The 2026 Project contains a “system of improvements” for the Development that benefits the entire District; all of which are considered to be for an approved and assessable purpose (F.S. 170.01) which satisfies the first requirement for a valid special assessment, as described above. Additionally, the improvements will result in all private developable properties receiving a direct and specific benefit, thereby making those properties legally subject to assessments (F.S. 170.01), which satisfies the second requirement above. Finally, the specific benefit to the properties is equal to or exceeds

the cost of the assessments to be levied on the benefited properties (F.S. 170.02), which satisfies the third requirement above.

The first requirement for determining the validity of a special assessment is plainly demonstrable. Eligible improvements are found within the list provided in F.S. 170.01. However, certifying compliance with the second and third requirements necessary to establish a valid special assessment requires a more analytical examination. As required by F.S. 170.02 and described in the next section entitled “Allocation Methodology,” this approach involves identifying and assigning value to specific benefits being conferred upon the various benefitting properties, while confirming the value of these benefits exceeds the cost of providing the improvements. These special benefits include but are not limited to, the added use of the property, added enjoyment of the property, the probability of decreased insurance premiums, and the probability of increased marketability and value of the property. The Development Plan for the Assessment Area Two contains various single-family home sites. The method of apportioning benefit to the planned product mix can be related to development density and intensity where it “equates” the estimated benefit conferred to a specific single-family unit type. This is being done to implement a fair and equitable method of apportioning benefits.

The second and third requirements are the key elements in defining a valid special assessment. The calculation of an equivalent assessment unit (EAU), further described in the next section, demonstrates a reasonable estimate of the proportionate special benefits received from the 2026 Project.

The determination has been made that the duty to pay the non-ad valorem special assessments is valid based on the special benefits imparted upon the benefiting property. These benefits are derived from the acquisition and/or construction of the District’s 2026 Project. The allocation of responsibility for the payment of special assessments, being associated with the special assessment liens encumbering the Assessment Area Two as a result of the 2026 Project, has been apportioned according to a reasonable estimate of the special benefits provided, consistent with each land use category. Accordingly, no acre or parcel of property within the boundary of the District will be assessed for the payment of any non-ad valorem special assessment greater than the determined special benefit particular to that property.

Property within the District that currently is not, or upon future development, will not be subject to the special assessments includes publicly owned (State/County/City/CDD/School Board) tax-exempt parcels such as lift stations, road rights-of-way, waterway management systems, common areas, and other community property. To the extent it is later determined that the property no longer qualifies for an exemption, assessments will be apportioned and levied on an EAU factor proportionate to lot product average front footage.

VII. ALLOCATION METHODOLOGY

Table 1 outlines EAUs assigned for residential product types under the current Development Plan for the Assessment Area Two. If future assessable property is added or product types are contemplated, this Report will be amended to reflect such a change.

The method of benefit allocation is based on the special benefit received from infrastructure improvements relative to the benefiting Assessable Property by use and size in comparison to other Assessable Property within the Assessment Area Two of the District. According to F.S. 170.02, the methodology by which special assessments are allocated to specifically benefited property must be determined and adopted by the governing body of the District. This alone gives the District latitude in determining how special assessments will be allocated to specific assessable properties. The CIP benefit for the 2025 Project and special assessment allocation rationale is detailed herein and provides a mechanism by which these costs, based on a determination of the estimated level of benefit conferred by the CIP, are apportioned to the Assessable Property within the District for levy and collection. The allocation of benefits and Series 2026 Assessments associated with the 2025 Project are demonstrated in Table 3 through Table 4. The Developer may choose to pay down or contribute infrastructure on a portion or all the long-term assessments as evaluated on a per-parcel basis, thereby reducing the annual debt service assessment associated with any series of bonds.

VIII. ASSIGNMENT OF ASSESSMENTS

This section sets out the manner in which special assessments will be assigned to establish a lien on land within the Assessment Area Two within the District. With regard to the Assessable Property, the special assessments are assigned to all unplatting properties within the Assessment Area Two of the District. According to Section 193.0235, Florida Statutes, certain privately or publicly owned “common elements” such as clubhouses, amenities, lakes, and common areas for community use and benefit are exempt from non-ad valorem assessments and liens regardless of the private ownership.

It is useful to consider three distinct states or conditions of development within a community. The initial condition is the “undeveloped state”. At this point, the infrastructure may or may not be installed and none of the units in the Development plan have been platted. This condition exists when the infrastructure program is financed before any development. In the undeveloped state all of the lands within the Assessment Area Two is assumed to receive benefit from the Series 2026 Bonds and all of the Assessable Property within the Assessment Area Two would be assessed to repay the Series 2026 Bonds.

The second condition is “on-going development”. At this point, if not already in place, the installation of infrastructure has begun. Additionally, the Development plan has started to take shape. As lands subject to special assessments are platted and fully developed, they are assigned specific special assessments in relation to the estimated benefit that each platted unit within the District receives from the 2026 Project, with the balance of the debt assigned on a per gross acre basis as described in the preceding paragraph. Therefore, each fully developed, platted unit would be assigned a special assessment according to its Product Type classification as outlined in Table 4. If the land is sold in bulk to a third party before platting, then the District will assign Series 2026 Assessments based on the development rights conveyed and/or assigned to such parcel in the land sale based on the equivalent assessment unit (EAU) factors outlined in the Assessment Methodology. It is not contemplated that any unassigned debt would remain once all of the lots associated with the 2026 Project are platted and fully developed; if such a condition were to occur; the process for true-up of assessments described below would be applicable.

The third condition is the “completed development state.” In this condition, all of the Assessable Property within the Development plan has been platted and the total par value of the Series 2026 Bonds has been assigned as specific assessments to each of the platted lots within the portion of the District representing 96.5 EAUs.

IX. FINANCING INFORMATION

The District will finance a portion of the CIP through the issuance of the Series 2026 Bonds secured ultimately by benefiting properties within Assessment Area Two of the District planned for 77 residential lots. Several items will comprise the bond sizing such as capitalized interest, a debt service reserve, issuance costs, and rounding as shown in Table 3.

X. PROCESS FOR TRUE-UP ASSESSMENTS (“TRUE-UP METHODOLOGY”)

During the construction period of Assessment Area Two, it is possible that the number of residential units built may change, thereby necessitating a modification to the per-unit allocation of the special assessment principle. To ensure the District’s debt does not build up on the unplatte land, the District shall apply the following test outlined in this “true-up methodology.”

The debt per acre on the unplatte land within the Assessment Area Two of the District may not increase above its ceiling debt per acre. The ceiling level of debt per acre is calculated as the total amount of debt for the Series 2025 Bonds divided by the number of developable acres within Assessment Area Two of the District. Thus, every time the test is applied, the debt encumbering the remaining unplatte developable land must remain equal to or lower than the ceiling level of debt per acre. If the debt per developable acre is found to be above the established maximum, the District would require the Developer to make a density reduction payment in an amount sufficient to reduce the remaining debt per acre to the ceiling amount based on the schedule found in Exhibit A, Preliminary Assessment Roll, which amount will include accrued interest to the first interest payment date on the Bonds which occurs at least 45 days following such debt reduction payment.

True-up tests shall be performed upon the recording of each plat submitted to subdivide developed lands within the Assessment Area Two of the District. If upon the completion of any true-up analyses, it is found the debt per acre exceeds the established maximum ceiling debt per acre, or there is not sufficient development potential in the remaining acreage within the Assessment Area Two of the District to produce the EAU densities required to adequately service the Bond debt, the District shall require from the Developer the remittance of a density reduction payment, plus accrued interest as applicable, in an amount sufficient to reduce the remaining debt per assessable acre to the ceiling amount per acre and to allow the remaining acreage to adequately service Bond debt upon development. The final test shall be applied at the platting of 100% of the development units within Assessment Area Two of the District.

True-up payment requirements may be suspended if the Developer can demonstrate, to the reasonable satisfaction of the District, that there is sufficient development potential in the remaining acreage within the District to produce the

densities required to adequately service the Series 2026 Bond debt. The Developer and District will enter into a true-up agreement to evidence the obligations described in this section.

All assessments levied run with the land, and it is the district's responsibility to enforce the true-up provisions and collect any required true-up payments due. The District will not release any liens on property for which true-up payments are due until provision for such payment has been satisfactorily made.

XI. ADDITIONAL STIPULATIONS

Inframark was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's CIP relating to the 2026 Project. Certain financing, development, and engineering data was provided by members of the District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Inframark makes no representations regarding said information transactions beyond the restatement of the factual information necessary for the compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Inframark does not represent the District as a Municipal Advisor or Securities Broker nor is Inframark registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Inframark does not provide the District with financial advisory services or offer investment advice in any form.

TABLE 1

BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT AA2 DEVELOPMENT PROGRAM				
PROJECT STATISTICS				
PRODUCT	LOT SIZE (¹)	LOT COUNT	PER UNIT	TOTAL EAUs
Single Family	50	76	1.25	95.00
Single Family	60	1	1.50	1.50
TOTAL		77		96.50

(¹) Estimated Front Footage
(²) Equivalent Assessment Unit

TABLE 2

BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT AREA TWO		
AAI ELIGIBLE INFRASTRUCTURE COST DETAIL - 2026 PROJECT		
DESCRIPTION	Master Costs	TOTAL ELIGIBLE PROJECT COSTS
Civil Engineering	\$ 130,000.00	\$ 130,000.00
Surveying	\$ 50,000.00	\$ 50,000.00
Geotech	\$ 40,000.00	\$ 40,000.00
Governmental Fees	\$ 20,000.00	\$ 20,000.00
General Conditions	\$ 200,000.00	\$ 200,000.00
Excavation and Drainage	\$ 300,000.00	\$ 300,000.00
Wastewater Management	\$ 400,000.00	\$ 400,000.00
Storm Water Management	\$ 600,000.00	\$ 600,000.00
Potable Water Supply	\$ 300,000.00	\$ 300,000.00
Paving	\$ 400,000.00	\$ 400,000.00
Power Infrastructure	\$ 100,000.00	\$ 100,000.00
Landscaping & Irrigation	\$ 50,000.00	\$ 50,000.00
Contingency	\$ 259,000.00	\$ 259,000.00
TOTAL	\$ 2,849,000.00	\$ 2,849,000.00

TABLE 3

BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT SERIES 2026 BONDS		
Coupon Rate ⁽¹⁾		5.75%
Term (Years)		30
Principal Amortization Installments		30
ISSUE SIZE		\$1,910,000
Construction Fund		\$1,536,700
Capitalized Interest (Months) ⁽²⁾	0	\$0
Debt Service Reserve Fund		\$135,100
Underwriter's Discount	2.00%	\$38,200
Cost of Issuance		\$200,000
Rounding		\$0
ANNUAL ASSESSMENT		
Annual Debt Service (Principal plus Interest)		\$135,100
Collection Costs and Discounts @ 6.00%		\$8,623
TOTAL ANNUAL ASSESSMENT		\$143,723

⁽¹⁾ Preliminary, based on estimated interest rate, subject to change based on market conditions.

⁽²⁾ Based on 0 months capitalized interest.

TABLE 4

**BERRY BAY II
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT AREA TWO**

PRELIMINARY ALLOCATION METHODOLOGY - SERIES 2026 LONG TERM BONDS ⁽¹⁾								
PRODUCT	PER UNIT	TOTAL EAUs	% OF EAUs	UNITS	PRODUCT TYPE		PER UNIT	
					TOTAL PRINCIPAL	ANNUAL ASSMT. ⁽²⁾	TOTAL PRINCIPAL	ANNUAL ASSMT. ⁽²⁾
Single Family 50'	1.25	95.00	98%	76	\$1,880,311	\$133,000	\$24,741	\$1,750
Single Family 60'	1.50	1.50	2%	1	\$29,689	\$2,100	\$29,689	\$2,100
TOTAL		96.50	100%	77	1,910,000	135,100		

⁽¹⁾ Allocation of total bond principal (i.e., assessment) based on equivalent assessment units. Individual principal and interest assessments calculated on a per unit basis. 0 month Capitalized Interest Period.

⁽²⁾ Includes principal, interest NET OF collection costs.

EXHIBIT A

The par amount of Bonds that will be borrowed by the District to pay for the 2026 Project is \$1,910,000.00 payable in 30 annual installments of principal of \$8,109.24 per gross acre. The maximum par debt is \$114,645.86 per gross acre and is outlined below.

Prior to platting, the debt associated with the Capital Improvement Plan will initially be allocated on a per acre basis within AA2 of the District. Upon platting, the principal and long term assessment levied on each benefited property will be allocated to platted lots and developed units in accordance with this Report.

ASSESSMENT ROLL			
TOTAL ASSESSMENT:			\$1,910,000.00
ANNUAL ASSESSMENT:			\$135,100.00 (30 Installments)
TOTAL GROSS ASSESSABLE ACRES +/-:			16.66
TOTAL ASSESSMENT PER ASSESSABLE GROSS ACRE:			\$114,645.86
ANNUAL ASSESSMENT PER GROSS ASSESSABLE ACRE:			\$8,109.24 (30 Installments)
PER PARCEL ASSESSMENTS			
Landowner Name, Hillsborough County Folio ID & Address		Gross Unplatted Assessable Acres	Total PAR Debt Total Annual
301 Wimauma, LLC III S. Armenia Avenue, Suite 201 Tampa, FL 33609		16.66	\$1,910,000.00 \$135,100.00
See Exhibit B, AA2 Legal Description			
Totals:		16.66	\$1,910,000.00 \$135,100.00

Exhibit B - Assessment Area Two Legal Description

A parcel of land lying in Sections 28 and 29, Township 32 South, Range 20 East, Hillsborough County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner of said Section 28; run thence along the North boundary thereof S.89°21'44"E., a distance of 17.04 feet to the **POINT OF BEGINNING**; thence continuing along said North boundary S.89°21'44"E., 1675.17 feet; thence leaving said North boundary S.00°37'56"W., a distance of 410.00 feet; thence N.89°21'44"W., a distance of 152.02 feet; thence N.50°42'09"W., a distance of 64.03 feet; thence N.89°21'44"W., a distance of 293.71 feet; thence Northwesterly, 84.19 feet along the arc of a non-tangent curve to the left having a radius of 76.00 feet and a central angle of 63°28'12" (chord bearing N.58°15'54"W., 79.95 feet); thence N.90°00'00"W., a distance of 727.47 feet; thence Southwesterly, 119.08 feet along the arc of a tangent curve to the left having a radius of 76.00 feet and a central angle of 89°46'33" (chord bearing S.45°06'43"W., 107.27 feet); thence S.00°13'27"W., a distance of 357.06 feet; thence Westerly, 101.25 feet along the arc of a non-tangent curve to the left having a radius of 1212.00 feet and a central angle of 04°47'12" (chord bearing S.69°17'53"W., 101.22 feet); thence S.66°54'17"W., a distance of 25.60 feet; thence N.62°50'17"W., a distance of 152.75 feet; thence N.03°50'45"W., a distance of 90.13 feet; thence Northerly, 49.15 feet along the arc of a tangent curve to the left having a radius of 225.00 feet and a central angle of 12°30'58" (chord bearing N.10°06'15"W., 49.05 feet); thence N.16°21'44"W., a distance of 268.74 feet; thence Northerly, 43.84 feet along the arc of a tangent curve to the right having a radius of 153.00 feet and a central angle of 16°24'58" (chord bearing N.08°09'15"W., 43.69 feet); thence N.00°03'15"E., a distance of 161.30 feet; thence Easterly, 5.03 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 11°32'13" (chord bearing S.84°10'39"E., 5.03 feet); thence S.89°56'45"E., a distance of 9.76 feet; thence Easterly, 30.82 feet along the arc of a tangent curve to the right having a radius of 3025.00 feet and a central angle of 00°35'02" (chord bearing S.89°39'15"E., 30.82 feet); thence S.89°21'44"E., a distance of 2.53 feet; thence N.00°00'05"E., a distance of 150.01 feet to the **POINT OF BEGINNING**.

Containing 16.66 acres, more or less.

RESOLUTION NO. 2026-03

A RESOLUTION OF BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE ISSUANCE OF AND AWARDING THE SALE OF ITS NOT TO EXCEED \$3,000,000 AGGREGATE PRINCIPAL AMOUNT OF BERRY BAY II COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2026 (SERIES 2026 PROJECT), FOR THE PURPOSE OF FINANCING THE CONSTRUCTION AND/OR ACQUISITION OF THE SERIES 2026 PROJECT; DETERMINING THE NEED FOR A NEGOTIATED SALE OF SUCH BONDS; DELEGATING TO THE CHAIRMAN OR VICE CHAIRMAN OF THE BOARD OF SUPERVISORS OF THE DISTRICT, SUBJECT TO COMPLIANCE WITH THE APPLICABLE PROVISIONS HEREOF, THE AUTHORITY TO AWARD THE SALE OF SUCH BONDS TO FMSBONDS, INC. BY EXECUTING AND DELIVERING A CONTRACT OF PURCHASE; APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION OF THE SECOND SUPPLEMENTAL TRUST INDENTURE; MAKING CERTAIN FINDINGS; APPROVING FORMS OF SAID BONDS; APPROVING THE FORM OF THE PRELIMINARY LIMITED OFFERING MEMORANDUM AND AUTHORIZING THE USE OF THE PRELIMINARY LIMITED OFFERING MEMORANDUM AND LIMITED OFFERING MEMORANDUM AND THE EXECUTION THEREOF; APPROVING THE FORM OF AND AUTHORIZING EXECUTION OF THE CONTINUING DISCLOSURE AGREEMENT; AUTHORIZING CERTAIN OFFICIALS OF THE DISTRICT AND OTHERS TO TAKE ALL ACTIONS REQUIRED IN CONNECTION WITH THE ISSUANCE, SALE AND DELIVERY OF SAID BONDS; PROVIDING CERTAIN OTHER DETAILS WITH RESPECT TO SAID BONDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Berry Bay II Community Development District (the "District") is authorized by Florida Statutes, Chapter 190 (the "Act"), particularly Section 190.016, to issue bonds secured by a pledge of revenues derived from any project or combination of projects; and

WHEREAS, pursuant to its Resolution No. 2024-22, adopted by the Board of Supervisors of the District (the "Board") on January 4, 2024 (the "Authorizing Resolution"), the District authorized the issuance of not to exceed \$173,300,000 in principal amount of its special assessment revenue bonds (the "Bonds") in separate series, secured from the revenues and issued for the purposes as set forth in said Authorizing Resolution and in the Master Indenture (hereinafter defined); and

WHEREAS, pursuant to the Act, the District now desires to supplement the Authorizing Resolution to authorize the issuance of and award the sale of its Special Assessment Bonds, Series 2026 (Series 2026 Project), in a principal amount not to exceed \$3,000,000 (the "Series 2026 Bonds"), to approve the Supplemental Indenture (hereinafter defined) and to provide for various other matters relating to the issuance of the Series 2026 Bonds; and

WHEREAS, the Board has received from FMSbonds, Inc. (the "Underwriter") a proposal in the form of a Contract of Purchase (the "Contract") for the purchase of the Series 2026 Bonds, and the Board has determined that acceptance of such proposal and the sale of the Series 2026 Bonds to the Underwriter is in the best interest of the District for the reasons indicated herein; and

WHEREAS, in conjunction with the sale and issuance of the Series 2026 Bonds, it is necessary to approve the form of Supplemental Indenture, to approve the form of the Series 2026 Bonds and to provide for various other matters with respect to the issuance of the Series 2026 Bonds;

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

SECTION 1. Definitions. All words and phrases used herein in capitalized form, unless otherwise defined herein, shall have the meaning ascribed to them in the Indenture (hereinafter defined).

SECTION 2. Authorization. The Series 2026 Bonds are hereby authorized to be issued in an aggregate principal amount not to exceed \$3,000,000. The Series 2026 Bonds shall be issued under and secured by that Master Trust Indenture dated as of September 1, 2024 (the "Master Indenture"), by and between the District and U.S. Bank Trust Company, National Association (the "Trustee"), as supplemented with respect to the Series 2026 Bonds by the Second Supplemental Trust Indenture to be dated as of the first day of the month in which the Series 2026 Bonds are issued (the "Supplemental Indenture" and, collectively with the Master Indenture, the "Indenture"), by and between the District and the Trustee. The proceeds of the Series 2026 Bonds shall be used for the purposes set forth in the Indenture and the Limited Offering Memorandum (hereinafter defined).

SECTION 3. Approval of Supplemental Indenture. The Supplemental Indenture is hereby approved in substantially the form set forth as part of Exhibit A hereto. The Chairman or the Vice Chairman of the Board are hereby authorized and directed to execute and deliver such Supplemental Indenture on behalf of and in the name of the District, and the Secretary or any Assistant Secretary of the Board is hereby authorized to attest such execution, with such additions and deletions therein as may be made and approved by the Chairman or the Vice Chairman executing the same, such execution to be conclusive evidence of such approval.

The Master Indenture is hereby ratified and confirmed, subject to any amendments or supplements thereto with respect to the Series 2026 Bonds contained in the Supplemental Indenture. The appointment of U.S. Bank Trust Company, National Association as Trustee under the Master Indenture is hereby ratified and confirmed, and the Trustee is hereby appointed as Trustee, Paying Agent and Bond Registrar under the Supplemental Indenture.

SECTION 4. Negotiated Sale. The Board hereby determines that a negotiated sale of the Series 2026 Bonds to the Underwriter is in the best interest of the District because of prevailing market conditions, because delays caused by soliciting competitive bids could adversely affect the District's ability to issue and deliver the Series 2026 Bonds at presently favorable interest rates, and because the nature of the security for the Series 2026 Bonds and the sources of payment of

debt service on the Series 2026 Bonds require the participation of the Underwriter in structuring the bond issue.

SECTION 5. Contract Approved. The Board hereby approves the Contract in substantially the form attached as Exhibit B hereto. The Chairman or Vice Chairman of the Board is hereby authorized to execute the Contract and to deliver the Contract to the Underwriter with such changes, amendments, modifications, omissions and additions as may be approved by the executing Chairman or Vice Chairman; provided, however, that (i) the average net interest cost rate on the Series 2026 Bonds shall not exceed the rate computed by adding 300 basis points to The Bond Buyer "20 Bond Index" published immediately preceding the first day of the calendar month in which the Series 2026 Bonds are sold, as provided in Section 215.84(3), Florida Statutes, (ii) the Underwriter's discount shall not exceed 2.00% of the original principal amount of the Series 2026 Bonds, (iii) the Series 2026 Bonds shall be subject to optional redemption as provided in the Contract, and (iv) the final maturity date of the Series 2026 Bonds shall be no later than the maximum term allowed by Florida law, which is currently thirty years of principal amortization. Execution by the Chairman or Vice Chairman of the Contract shall be deemed to be conclusive evidence of approval of such changes.

SECTION 6. Preliminary Limited Offering Memorandum and Limited Offering Memorandum. The District hereby approves the Preliminary Limited Offering Memorandum in substantially the form attached hereto as Exhibit C (the "Preliminary Limited Offering Memorandum") and authorizes its distribution and use by the Underwriter in connection with the offering for the sale of the Series 2026 Bonds. If, between the date hereof and the mailing of the Preliminary Limited Offering Memorandum, it is necessary to make insertions, modifications and changes to the Preliminary Limited Offering Memorandum, the Chairman or Vice Chairman is hereby authorized to approve such insertions, changes and modifications, and the Chairman or Vice Chairman is hereby authorized to deem the Preliminary Limited Offering Memorandum "final" within the meaning of Rule 15c2-12 of the Securities and Exchange Commission (the "Rule") under the Securities Exchange Act of 1934, in the form as mailed and in furtherance thereof to execute a certificate evidencing same. The preparation of a final Limited Offering Memorandum is hereby approved, and the Chairman or Vice Chairman is hereby authorized to execute such final Limited Offering Memorandum to be dated the date of the Contract and to deliver the same to the Underwriter for use by the Underwriter in connection with the sale and distribution of the Series 2026 Bonds. The Limited Offering Memorandum shall be substantially in the form of the final Preliminary Limited Offering Memorandum, with only such changes as shall be approved by the Chairman or Vice Chairman as necessary to conform to the details of the Series 2026 Bonds and such other insertions, modifications and changes as may be approved by the Chairman or Vice Chairman. The execution and delivery of the Limited Offering Memorandum by the Chairman or Vice Chairman shall constitute evidence of the approval thereof. The District hereby authorizes the use of the Preliminary Limited Offering Memorandum and the Limited Offering Memorandum and the information contained therein in connection with the offering and sale of the Series 2026 Bonds.

SECTION 7. Form of Series 2026 Bonds. The Series 2026 Bonds shall be in substantially the form set forth as an exhibit to the Supplemental Indenture, with such additions, deletions and other changes thereto as the officials of the Board executing such Series 2026 Bonds shall approve, such approval to be conclusively evidenced by the execution of the Series 2026

Bonds (by manual or facsimile signature) by such officials. The Board hereby authorizes and approves the use of a facsimile of the District seal on the Series 2026 Bonds.

SECTION 8. Continuing Disclosure Agreement. The form and content of the Continuing Disclosure Agreement (the "Disclosure Document") relating to the Series 2026 Bonds attached hereto as Exhibit D is hereby approved. The Chairman or Vice Chairman and the Secretary or any Assistant Secretary are hereby authorized to execute the Disclosure Document on behalf of the District in substantially the form attached hereto, with such additions, deletions, and other changes as may be necessitated by applicable law, this Resolution and the Contract as such officers may approve (such approval to be conclusively evidenced by their execution of the Disclosure Document).

SECTION 9. The Series 2026 Project. Proceeds of the Series 2026 Bonds shall be applied in the manner and deposited to the funds and accounts set forth in the Supplemental Indenture, for the principal purpose of financing the construction and/or the acquisition by the District of the Series 2026 Project (as defined in the Supplemental Indenture). The Series 2026 Project is hereby deemed to constitute a "Project" under the Master Indenture.

SECTION 10. Open Meetings. It is hereby found and determined that all official acts of this Board concerning and relating to the issuance, sale, and delivery of the Series 2026 Bonds, including but not limited to adoption of this Resolution, were taken in open meetings of the members of the Board and all deliberations of the members of the Board that resulted in such official acts were in meetings open to the public, in compliance with all legal requirements including, but not limited to, the requirement or Florida Statutes, Section 286.011.

SECTION 11. Other Actions. The Chairman, the Vice Chairman, the Secretary and any Assistant Secretary of the District, and any authorized designee thereof (collectively, the "District Officers"), Bond Counsel, District Counsel, and any other consultant or experts retained by the District, are hereby authorized and directed to take all actions necessary or desirable in connection with the issuance and delivery of the Series 2026 Bonds and the consummation of all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary for the undertaking and fulfillment of all transactions referred to in or contemplated by the Indenture, the Preliminary Limited Offering Memorandum, the Limited Offering Memorandum, this Resolution, the Disclosure Document and the Contract (including, without limitation, any documents required by the Trustee to evidence its rights and obligations with respect to the Series 2026 Bonds, any documents required in connection with implementation of a book-entry system of registration, any investment agreements relating to the investment of the proceeds of the Series 2026 Bonds, and any agreements in connection with maintaining the exclusion of interest on the Series 2026 Bonds from gross income from the holders thereof). All of the acts and doings of such members of the Board, the officers of the District, and the agents and employees of the District, which are in conformity with the intent and purposes of this Resolution, whether heretofore or hereafter taken or done, shall be and are hereby ratified, confirmed and approved.

SECTION 12. Approval of Prior Actions. All actions taken to date by the members of the Board and the officers, agents, and employees of the District in furtherance of the issuance of the Series 2026 Bonds are hereby approved, confirmed and ratified.

SECTION 13. Inconsistent Resolutions and Motions. All prior resolutions of the Board inconsistent with the provisions of this Resolution are hereby modified, supplemented and amended to conform with the provisions herein contained and, except as so modified, supplemented and amended hereby, shall remain in full force and effect.

SECTION 14. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

SECTION 15. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED this ____ day of _____, 2025.

**BERRY BAY II COMMUNITY
DEVELOPMENT DISTRICT**

[SEAL]

By: _____
Chairman, Board of Supervisors

Attest:

By: _____
Secretary

EXHIBIT A

FORM OF SUPPLEMENTAL TRUST INDENTURE

EXHIBIT B

FORM OF CONTRACT OF PURCHASE

EXHIBIT C

FORM OF PRELIMINARY LIMITED OFFERING MEMORANDUM

EXHIBIT D

FORM OF CONTINUING DISCLOSURE AGREEMENT

Arbitrage Rebate Counselors, LLC

Arbitrage Rebate Compliance for Issuers of Tax-Exempt Bonds

November 12, 2025

Berry Bay II Community Development District
c/o Jayna Cooper, District Manager
Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Re: Proposal – Annual Arbitrage Calculations – Berry Bay II CDD – \$12,135,000 Special Assessment Bonds, Series 2024 (Series 2024 Project) (the “2024 Series”)

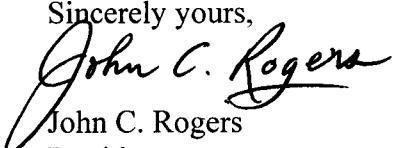
Dear Berry Bay II Community Development District:

Arbitrage Rebate Counselors hereby contracts with Berry Bay II Community Development District to provide annual arbitrage calculations for the above-referenced 2024 Series.

The annual arbitrage calculations for the 2024 Series will cover the one-year period September 9, 2024 to September 9, 2025, and each successive one-year period thereafter ending on September 9th.

Services to be provided include: (1) obtaining all relevant records, (2) compiling a computerized record of all project investments, interest earnings and disbursements, (3) calculating bond yield, (4) computing arbitrage liability, (5) performing “spending exceptions” analysis, (6) preparing arbitrage opinion letter, and (7) assisting with arrangements for paying any arbitrage due.

Our fee to prepare each annual arbitrage calculation for the 2024 Series is \$400.00. Berry Bay II CDD may terminate this contract at any time at its discretion.

Sincerely yours,

John C. Rogers
President

Acknowledged and accepted:

Signed: _____
Name: _____
Title: _____
Date: _____

32 Whitemarsh Road, Ardmore, PA 19003 Tel. 610-764-7998 Email: jrogers279@gmail.com



P.O. Box 771470
St. Louis, MO 63177-9816

Quote and Order Form

Created Date: 11 / 20 / 2025

Quote Number: UOLXI-JT6EV-FFVBT-YWUCQ

Bill To:

Berry Bay II CDD
Brittney Carpio
2005 Pan Am Circle Ste 300
Tampa, Florida 33607

Shipping To:

Berry Bay II CDD
Jayna Cooper
2005 Pan Am Circle Ste 300
Tampa, Florida 33607

Product	Start Date	End Date	QTY	Unit	Unit Price	Discount	Subtotal
Year 1 Products & Services							
SchoolNow CMS	2025-11-14	2026-11-13	1	Number of Schools	\$60.00	\$0.00	\$60.00
SchoolNow ADA	2025-11-14	2026-11-13	1	Number of Schools	\$938.00	\$0.00	\$938.00
SchoolNow Service Fee	2025-11-14	2026-11-13	1	Number of Schools	\$615.00	\$0.00	\$615.00
\$1,613.00							
Professional Services and Set-Up							
SchoolNow Implementation			1	Number of Schools	\$1,512.00	\$0.00	\$1,512.00
\$1,512.00							
Subtotal \$3,125.00							
Contract Total Value \$3,125.00							

Term Summary

Total Years	Autorenew Term
1.00	12
Successive years are subject to 5% annual uplift, which shall be reflected on renewal quote	



P.O. Box 771470
St. Louis, MO 63177-9816

Quote and Order Form

Created Date: 11 / 20 / 2025

Quote Number: UOLXI-JT6EV-FFVBT-YWUCQ

Payment Schedule	
Year	Invoice Due Date
Year 1	Within 30 Days of Invoice
Successive years are subject to 5% annual uplift, which shall be reflected on renewal quote	

Additional Notes:

The initial term of this Agreement (the "Initial Term") shall be the number of years listed in the above table and, if Auto-Renewal Term is indicated in the above table, the Agreement shall automatically renew for successive terms for the number of months indicated in the table (each a "Successive Term" and together with the Initial Term, the "Term") unless either Party provides written notice at least 60 days prior to the end of such Initial or Successive Term or this Agreement is terminated sooner pursuant to Termination section of the Master Services Agreement that governs this Order Form.

Additional Payment Terms

For SchoolStatus Attend, there is an additional \$2,500 SIS change fee if Customer changes SIS during the Subscription/ Order Term. The fee will be due upon SchoolStatus commencing with the implementation of the new SIS.

This Order Form and the pricing contained herein are valid for 60 days from the quote created date above. All payments are to be remitted to SchoolStatus, LLC at P.O. Box 771470 St. Louis, MO 63177-9816.

By signing below, you agree to our [Master Services Agreement](#), the [Data Processing Addendum](#), the [Terms and Conditions](#) below your signature, and (d) the terms of this Order Form ("Agreement"), which together constitute the entirety of our Agreement with your organization, unless (i) Customer has a currently-effective, existing MSA and/or DPA executed by SchoolStatus, in which case such existing MSA will govern rather than (a) and/or such existing DPA will govern rather than (b); or (ii) otherwise set forth herein.

Authorized Representative: Jayna Cooper

Signature:

Title: _____

Date: _____

RESOLUTION 2026-04

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

WHEREAS, the Berry Bay **Community Development District** ("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, pursuant to Chapter 190, *Florida Statutes*, the **Board of Supervisors** ("Board"), shall organize by electing one of its members as Chair and by electing a Secretary, and such other officers as the Board may deem necessary.

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

1. District Officers. The District officers are as follows:

Carlos de la Ossa _____ is appointed Chairperson.

Nicholas Dister _____ is appointed Vice-Chairperson.

Brian Lamb _____ is appointed Secretary.

Alberto Viera _____ is appointed Assistant Secretary.

Ryan Motko _____ is appointed Assistant Secretary.

Kyle Smith _____ is appointed Assistant Secretary.

Jayna Cooper _____ is appointed Assistant Secretary.

Rollamay Turkoane _____ is appointed Assistant Secretary.

Eric Davidson _____ is appointed Treasurer.

2. Conflicts. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

3. Effective Date. This Resolution shall become effective immediately upon its adoption. Adopted this

18th day of December 2025.

Attest:

Berry Bay II Community Development District

Secretary/Assistant Secretary

Chair of the Board of Supervisors

**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, November 6, 2025, and called to order at 2:45 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

Present were:

Carlos de la Ossa	Chairperson
Nicholas Dister	Vice Chairperson (<i>via phone</i>)
Ryan Motko	Assistant Secretary
Alberto Viera	Assistant Secretary
Kyle Smith	Assistant Secretary

Also present were:

Rollamay Turkoane District Manager
Vivek Babbar District Counsel
Kathryn Hopkinson District Counsel

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Turkoane 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

There being none, the next order of business followed.

FOURTH ORDER OF BUSINESS

Consent Agenda

XIII ORDER OF BUSINESS

Consent Items

A. Approval of Minutes of October 02, 2025, Regular Meeting

FOURTH ORDER OF BUSINESS **Consent Agenda**

- A. Approval of Minutes of October 02, 2025, Regular Meeting**
- B. Consideration of Operation and Maintenance September 2025**
- C. Acceptance of the Financials and Approval of the Check Register for September 2025**

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

41 **FIFTH ORDER OF BUSINESS****Staff Reports**42 **A. District Counsel**43 **B. District Engineer**44 **C. District Manager**

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

46

47 **SIXTH ORDER OF BUSINESS****Board of Supervisors' Requests and
Comments**

48 There being none, the next order of business followed.

49

50 **SEVENTH ORDER OF BUSINESS****Adjournment**

51 There being no further business,

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On MOTION by Mr. de la Ossa seconded by Mr. Smith, with all in favor the meeting was adjourned at 2:47 pm. 5-0

Jayna Cooper/Rollamay Turkoane
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	Vendor Total	Comments/Description
Regular Services						
ALBERTO VIERA	10/2/2025	AV-100225	\$200.00			BOARD 10/02/25
CARLOS DE LA OSSA	10/2/2025	CO-100225	\$200.00			BOARD 10/02/25
FLORIDA COMMERCE	10/1/2025	93765	\$75.00			DISTRICT FILING FEES
INFRAMARK	10/8/2025	160741	\$1,458.33			ACCOUNTING SVCS
INFRAMARK	10/8/2025	160741	\$2,083.33			DISTRICT MGMT SVCS
INFRAMARK	10/8/2025	160741	\$125.00			WEBSITE MAINT
INFRAMARK	10/8/2025	160741	\$291.67			FINANCIAL & REVENUE COLLECTIONS
INFRAMARK	10/8/2025	160741	\$416.67			ASSESSMENT ROLL
INFRAMARK	10/8/2025	160741	\$416.67	\$4,791.67		DISSEMINATION SERVICES
INFRAMARK	10/24/2025	161764	\$2.22	\$4,793.89		POSTAGE
KYLE SMITH	10/2/2025	KS-100225	\$200.00			BOARD 10/02/25
NICHOLAS J. DISTER	10/2/2025	ND-100225	\$200.00			BOARD 10/02/25
RYAN MOTKO	10/2/2025	RM-100225	\$200.00			BOARD 10/02/25
STRALEY ROBIN VERICKER	10/7/2025	27287	\$814.50			DISTRICT COUNSEL SERVICES
Regular Services Subtotal						
TOTAL				\$6,783.39		

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II CDD

Board Meeting Date: October 02, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
2	Nick Dister	X	\$200
3	Ryan Motko	X	\$200
4	Albert Vierra	X	\$200
5	Kyle Smith	X	\$200

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

Approved for payment:

Jayna Cooper

District Manager Signature

Date

10/02/2025

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II CDD

Board Meeting Date: October 02, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
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5	Kyle Smith	X	\$200

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

Approved for payment:

Jayna Cooper

District Manager Signature

Date

10/02/2025

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

FloridaCommerce, Special District Accountability Program

Fiscal Year 2025 - 2026 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/01/2025				Invoice No: 93765
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2025: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:



Berry Bay II Community Development District

Mr. Brian Lamb
Inframark
2005 Pan Am Circle, Suite 300
Tampa, Florida 33607

2. Telephone: 813-873-7300 Ext:

3. Fax:

4. Email: brian.lamb@inframark.com

5. Status: Independent

6. Governing Body: Elected

7. Website Address: BerryBay2CDD.com

8. County(ies): Hillsborough

9. Special Purpose(s): Community Development

10. Boundary Map on File: 01/04/2024

11. Creation Document on File: 01/04/2024

12. Date Established: 12/13/2023

13. Creation Method: Local Ordinance

14. Local Governing Authority: Hillsborough County

15. Creation Document(s): County Ordinance 23-23

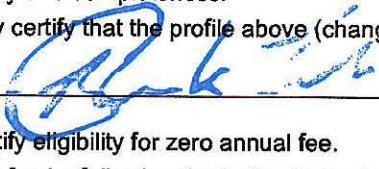
16. Statutory Authority: Chapter 190, Florida Statutes

17. Authority to Issue Bonds: Yes

18. Revenue Source(s): Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:  Date 10/7/2025

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee by following the instructions at www.FloridaJobs.org/SpecialDistrictFee.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: Denied: Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Email this document to SpecialDistricts@Commerce.fl.gov or mail it to FloridaCommerce, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to 850.717.8430.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE

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

INVOICE#
160741

DATE
10/8/2025

CUSTOMER ID
C5100

NET TERMS
Due On Receipt

PO#

DUE DATE
10/8/2025

Services provided for the Month of: October 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.

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

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: September 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	3	Ea	0.74		2.22
Subtotal					2.22

Subtotal	\$2.22
Tax	\$0.00
Total Due	\$2.22

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.

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II CDD

Board Meeting Date: October 02, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
2	Nick Dister	X	\$200
3	Ryan Motko	X	\$200
4	Albert Vierra	X	\$200
5	Kyle Smith	X	\$200

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

Approved for payment:

Jayna Cooper

District Manager Signature

Date

10/02/2025

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II CDD

Board Meeting Date: October 02, 2025

	Name	In Attendance Please X	Paid
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4	Albert Vierra	X	\$200
5	Kyle Smith	X	\$200

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

Approved for payment:

Jayna Cooper

District Manager Signature

Date

10/02/2025

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Berry Bay II CDD

Board Meeting Date: October 02, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la Ossa	X	\$200
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3	Ryan Motko	X	\$200
4	Albert Vierra	X	\$200
5	Kyle Smith	X	\$200

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

Approved for payment:

Jayna Cooper

District Manager Signature

Date

10/02/2025

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

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

October 07, 2025
Client: 001608
Matter: 000001
Invoice #: 27287

Page: 1

RE: General

For Professional Services Rendered Through September 30, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
9/3/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.4	\$162.00
9/3/2025	LC	CORRESPONDENCE FROM AND TO J. COOPER RE DEVELOPER BUDGET FUNDING AGREEMENTS; WORK ON DEVELOPER FUNDING AGREEMENT AND AFFIDAVIT OF ANTI-HUMAN TRAFFICKING FOR FY 2026 BUDGET; PREPARE CORRESPONDENCE TO J. COOPER RE SAME.	0.4	\$78.00
9/3/2025	KCH	REVIEW DRAFT DEVELOPER FUNDING AGREEMENT.	0.3	\$112.50
9/4/2025	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.4	\$162.00
9/4/2025	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON.	0.4	\$150.00
9/26/2025	KCH	REVIEW AGENDA PACKAGE.	0.4	\$150.00
Total Professional Services			2.3	\$814.50

October 07, 2025
Client: 001608
Matter: 000001
Invoice #: 27287

Page: 2

Total Services	\$814.50
Total Disbursements	\$0.00
Total Current Charges	\$814.50
Previous Balance	\$5,919.50
<i>Less Payments</i>	(\$1,516.00)
PAY THIS AMOUNT	\$5,218.00

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
26825	July 09, 2025	\$2,368.50	\$0.00	\$0.00	\$0.00	\$3,183.00
27148	September 16, 2025	\$2,035.00	\$0.00	\$0.00	\$0.00	\$2,849.50
Total Remaining Balance Due						\$5,218.00

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$2,849.50	\$0.00	\$2,368.50	\$0.00

Berry Bay II Community Development District

**Financial Statements
(Unaudited)**

**Period Ending
October 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 October 31, 2025
(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECT FUND	GENERAL	GENERAL	LONG TERM DEBT FUND	TOTAL
				FIXED ASSETS FUND	GENERAL FUND		
ASSETS							
Cash In Bank	\$ 226,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226,805
Accounts Receivable - Off Roll	88,871	-	-	-	-	-	88,871
Investments:							
Acquisition & Construction Account	-	-	2,744,537	-	-	-	2,744,537
Reserve Fund	-	406,614	-	-	-	-	406,614
Revenue Fund	-	642,211	-	-	-	-	642,211
Fixed Assets	-	-	-	874,253	-	-	874,253
Construction Work In Process	-	-	-	-	11,955,000	-	11,955,000
Amount To Be Provided	-	-	-	-	-	11,955,000	11,955,000
TOTAL ASSETS	\$ 315,676	\$ 1,048,825	\$ 2,744,537	\$ 874,253	\$ 11,955,000	\$ 16,938,291	
LIABILITIES							
Accounts Payable	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Bonds Payable	-	-	-	-	-	11,955,000	11,955,000
TOTAL LIABILITIES	2	-	-	-	-	11,955,000	11,955,002

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

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND			LONG TERM DEBT FUND	TOTAL
				CAPITAL PROJECTS FUND	GENERAL FUND	GENERAL FUND		
FUND BALANCES								
Restricted for:								
Debt Service	-	1,048,825	-	-	-	-	-	1,048,825
Capital Projects	-	-	2,744,537	-	-	-	-	2,744,537
Unassigned:	315,674	-	-	874,253	-	-	-	1,189,927
TOTAL FUND BALANCES	315,674	1,048,825	2,744,537	874,253	874,253	-	-	4,983,289
TOTAL LIABILITIES & FUND BALANCES	\$ 315,676	\$ 1,048,825	\$ 2,744,537	\$ 874,253	\$ 11,955,000	\$ 16,938,291		

BERRY BAY II
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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				
Interest - Investments	\$ -	\$ 70	\$ 70	0.00%
Special Assmnts- CDD Collected	990,550	319,107	(671,443)	32.22%
TOTAL REVENUES	990,550	319,177	(671,373)	32.22%
EXPENDITURES				
Administration				
Supervisor Fees	12,000	1,000	11,000	8.33%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	4,200	833	3,367	19.83%
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	15,000	-	15,000	0.00%
District Engineer	12,500	-	12,500	0.00%
Misc-admin Fee (%)	250	-	250	0.00%
District Manager	25,000	2,083	22,917	8.33%
Accounting Services	9,000	1,458	7,542	16.20%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	2	498	0.40%
Insurance - General Liability	3,594	3,338	256	92.88%
Public Officials Insurance	2,531	2,462	69	97.27%
Insurance Deductible	2,500	-	2,500	0.00%
Advertising	3,500	-	3,500	0.00%
Administrative Services	4,500	-	4,500	0.00%
Bank Fees	200	135	65	67.50%
Financial & Revenue Collections	1,200	292	908	24.33%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	125	1,075	10.42%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Reserve	10,000	-	10,000	0.00%
Total Administration	138,250	11,903	126,347	8.61%

BERRY BAY II
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
<u>Electric Utility Services</u>				
Electric Utility Services	147,000	-	147,000	0.00%
Street Lights	30,000	-	30,000	0.00%
Total Electric Utility Services	177,000	-	177,000	0.00%
<u>Other Physical Environment</u>				
Wildlife Control	9,000	-	9,000	0.00%
Waterway Management Program	5,000	-	5,000	0.00%
Field Management	12,000	-	12,000	0.00%
Landscape Maintenance - Contract	349,500	-	349,500	0.00%
Aquatics - Contract	10,500	-	10,500	0.00%
Debris Cleanup	20,000	-	20,000	0.00%
Landscaping - Annuals	13,500	-	13,500	0.00%
Landscaping - Mulch	26,250	-	26,250	0.00%
Landscaping - Plant Replacement Program	35,250	-	35,250	0.00%
Aquatics Plant Replacemennt	30,000	-	30,000	0.00%
Fence R&M	10,000	-	10,000	0.00%
Landscaping - Irrigation Maintenance	22,500	-	22,500	0.00%
ROW Maintenance	30,000	-	30,000	0.00%
Trail R&M	25,000	-	25,000	0.00%
Ditch R&M	4,800	-	4,800	0.00%
Wetland Monitoring-R&M	5,000	-	5,000	0.00%
Pressure Washing Trail	15,000	-	15,000	0.00%
Hurricane Cleanup	35,000	-	35,000	0.00%
Mailbox Cover R&M	7,000	-	7,000	0.00%
Amenity Parking Area R&M	10,000	-	10,000	0.00%
Total Other Physical Environment	675,300	-	675,300	0.00%
TOTAL EXPENDITURES	990,550	11,903	978,647	1.20%
Excess (deficiency) of revenues				
Over (under) expenditures	-	307,274	307,274	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		8,400		
FUND BALANCE, ENDING		\$ 315,674		

BERRY BAY II
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	\$ -	\$ 1,430	\$ 1,430	0.00%
TOTAL REVENUES	-	1,430	1,430	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	<u>-</u>	<u>1,430</u>	<u>1,430</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2025)		1,047,395		
FUND BALANCE, ENDING		<u>\$ 1,048,825</u>		

BERRY BAY II
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
REVENUES				
Interest - Investments	\$ -	\$ 15,290	\$ 15,290	0.00%
TOTAL REVENUES	-	15,290	15,290	0.00%
EXPENDITURES				
Construction In Progress				
Construction in Progress	-	1,844,131	(1,844,131)	0.00%
Total Construction In Progress	-	1,844,131	(1,844,131)	0.00%
TOTAL EXPENDITURES	-	1,844,131	(1,844,131)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(1,828,841)	(1,828,841)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		4,573,378		
FUND BALANCE, ENDING		<u>\$ 2,744,537</u>		

Bank Account Statement

Berry Bay II CDD

Bank Account No. 9415

Statement No. 25_10

Statement Date

10/31/2025

G/L Account No. 101002 Balance	226,805.48	Statement Balance	227,205.48
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	227,205.48
Subtotal	226,805.48	Outstanding Checks	-400.00
Negative Adjustments	0.00		
		Ending Balance	226,805.48
Ending G/L Balance	226,805.48		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
10/07/2025	Payment	BD00008	Developer Contribution Accounts	Deposit No. BD00008	22,125.00	22,125.00	0.00
10/28/2025		JE000125	Receivable - Off Roll	Truist Bank	233,426.25	233,426.25	0.00
10/31/2025		JE000127	Interest - Investments	Interest Earned	70.84	70.84	0.00
Total Deposits					255,622.09	255,622.09	0.00
Checks							
09/17/2025	Payment	1123	BUSINESS OBSERVER, INC.	Check for Vendor V00021	-94.06	-94.06	0.00
10/13/2025	Payment	1126	ALBERTO VIERA	Check for Vendor V00009	-200.00	-200.00	0.00
10/13/2025	Payment	1127	CARLOS DE LA OSSA	Check for Vendor V00008	-200.00	-200.00	0.00
10/13/2025	Payment	1128	KYLE SMITH	Check for Vendor V00010	-200.00	-200.00	0.00
10/17/2025	Payment	1131	FLORIDA COMMERCE	Check for Vendor V00015	-175.00	-175.00	0.00
10/17/2025	Payment	1132	STRALEY ROBIN VERICKER	Check for Vendor V00004	-2,368.50	-2,368.50	0.00
10/24/2025	Payment	1133	INFRAMARK	Check for Vendor V00013	-9,591.49	-9,591.49	0.00
10/24/2025	Payment	1134	STRALEY ROBIN VERICKER	Check for Vendor V00004	-2,849.50	-2,849.50	0.00
10/30/2025	Payment	1136	INFRAMARK	Check for Vendor V00013	-19,166.68	-19,166.68	0.00
10/31/2025		JE000128	Bank Fees	Service Charges	-135.30	-135.30	0.00
Total Checks					-34,980.53	-34,980.53	0.00

Adjustments

Total Adjustments

Outstanding Checks

10/13/2025	Payment	1129	NICHOLAS J. DISTER	Check for Vendor V00011	-200.00
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Bank Account Statement

Berry Bay II CDD

Bank Account No. 9415

Statement No. 25_10

Statement Date

10/31/2025

10/13/2025	Payment	1130	RYAN MOTKO	Check for Vendor V00012	-200.00
Total Outstanding Checks					-400.00

Outstanding Deposits

Total Outstanding Deposits

BERRY BAY II

Payment Register by Fund

For the Period from 10/01/2025 to 10/31/2025
(Sorted by Check / ACH No.)

BERRY BAY II**Payment Register by Fund**

For the Period from 10/01/2025 to 10/31/2025
(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Vendor	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
								Fund Total	\$35,151.17

Total Checks Paid	\$35,151.17
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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

August 8, 2025

To Board of Supervisors
Berry Bay II Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Berry Bay II Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Berry Bay II Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$5,300 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Berry Bay II Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

Signed by:

This letter correctly sets forth the understanding of Berry Bay II Community Development District.

By: Carlos de la Rosa

CC0CB251E795481

Title: Chair

Date: 12/17/2025



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



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AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791