

**BERRY BAY
COMMUNITY DEVELOPMENT
DISTRICT**

OCTOBER 03, 2024

**REGULAR MEETING
AGENDA PACKAGE**

[Join the meeting now](#)

Meeting ID: 215 817 490 035 **Passcode:** 45UmMF

Dial-in by phone +1 646-838-1601 **Pin:** 227 773 399#



2005 PAN AM CIRCLE, SUITE 300
TAMPA. FL 33067

Berry Bay Community Development District

Board of Supervisors

Carlos de la Ossa, Chair
Nicholas Dister, Vice-Chairman
Ryan Motko, Assistant Secretary
Kelly Evans, Assistant Secretary
Chloe Firebaugh, Assistant Secretary

District Staff

Bryan Radcliff, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

October 03, 2024, at 2:00 p.m.

The Public Hearing & Regular Meetings of the **Berry Bay Community Development District** will be held on October 03, 2024 at 2:00 p.m. at the **Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

[Join the meeting now](#)

Meeting ID: 215 817 490 035 **Passcode:** 45UmMF

Dial-in by phone +1 646-838-1601 **Pin:** 227 773 399#

REGULAR MEETING OF BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ITEMS**
 - A. Acceptance of Financial Report for Fiscal Year Ending September 30, 2023
 - B. Consideration of Change Order for District Engineer Contract
 - C. Consideration of AWC Catfish Stocking Proposal
 - D. Consideration of AWC Midge Fly Proposal
4. **CONSENT AGENDA**
 - A. Approval of Minutes of the September 05, 2024 Regular Meeting
 - B. Approval of Minutes of the September 23, 2024 Public Hearing & Regular Meeting
 - C. Consideration of Operation and Maintenance August 2024
 - D. Acceptance of the Financials and Approval of the Check Register for August 2024
5. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - i. Field Inspections Report
6. **BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
7. **PUBLIC COMMENTS**
8. **ADJOURNMENT**

*Next regularly scheduled meeting is **November 07, 2024 at 2:00 p.m.**

**BERRY BAY
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

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

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

September 4, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,310,933.
- The change in the District's total net position in comparison with the prior fiscal year was \$896,285, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$1,710,544, a decrease of (\$13,446) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,			
	2023		2022
Assets, excluding capital assets	\$ 1,928,977	\$	1,838,487
Capital assets, net of depreciation	25,601,261		18,482,099
Total assets	27,530,238		20,320,586
Current liabilities	627,720		365,928
Long-term liabilities	23,591,585		17,540,010
Total liabilities	24,219,305		17,905,938
Net Position			
Net investment in capital assets	2,009,676		942,089
Restricted	1,287,069		1,472,559
Unrestricted	14,188		-
Total net position	\$ 3,310,933	\$	2,414,648

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 1,931,385	\$ 840,096
Operating grants and contributions	52,013	392,008
Capital grants and contributions	633,261	68,563
General revenues	1,325	-
Total revenues	<u>2,617,984</u>	<u>1,300,667</u>
Expenses:		
General government	117,329	85,504
Maintenance and operations	472,386	109,354
Bond issuance costs	304,550	-
Interest	827,434	636,893
Total expenses	<u>1,721,699</u>	<u>831,751</u>
Change in net position	896,285	468,916
Net position - beginning	2,414,648	1,945,732
Net position - ending	<u>\$ 3,310,933</u>	<u>\$ 2,414,648</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$1,721,699. The costs of the District's activities were partially funded by program revenues. Program revenues, comprised primarily of assessments and developer contributions, increased during the fiscal year as a result of increase in assessments as the District is build out. In total, expenses, increased from the prior fiscal year, the majority of the increase was the result of an increase in professional services including the landscape maintenance and repairs, as well as bond issuance costs.

GENERAL BUDGETING HIGHLIGHTS

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$25,601,261 invested in capital assets for its governmental activities. No depreciation has been taken as the assets are still under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$23,480,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is being built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 54,300
Accounts receivable	4,725
Assessments receivable	12,693
Due from Developer	2,232
Prepaid items	1,493
Restricted assets:	
Investments	1,853,534
Capital assets:	
Nondepreciable	25,601,261
Total assets	<u>27,530,238</u>
LIABILITIES	
Accounts payable and accrued expenses	218,433
Accrued interest payable	409,287
Non-current liabilities:	
Due within one year	460,000
Due in more than one year	23,131,585
Total liabilities	<u>24,219,305</u>
NET POSITION	
Net investment in capital assets	2,009,676
Restricted for debt service	922,214
Restricted for capital projects	364,855
Unrestricted	14,188
Total net position	<u>\$ 3,310,933</u>

See notes to the financial statements

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 117,329	\$ 117,329	\$ -	\$ -	\$ -
Maintenance and operations	472,386	495,201	3,651	633,261	659,727
Bond issuance costs	304,550	-	-	-	(304,550)
Interest on long-term debt	827,434	1,318,855	48,362	-	539,783
Total governmental activities	1,721,699	1,931,385	52,013	633,261	894,960
General revenues:					
Miscellaneous Revenue				1,325	
Total general revenues				1,325	
Change in net position				896,285	
Net position - beginning				2,414,648	
Net position - ending				\$ 3,310,933	

See notes to the financial statements

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 54,300	\$ -	\$ -	\$ 54,300
Investments	-	1,323,355	530,179	1,853,534
Accounts Receivable	4,725	-	-	4,725
Assessments receivable	4,578	8,115	-	12,693
Due from Developer	2,232	-	-	2,232
Due from other funds	-	31	-	31
Prepaid items	1,493	-	-	1,493
Total assets	<u>\$ 67,328</u>	<u>\$ 1,331,501</u>	<u>\$ 530,179</u>	<u>\$ 1,929,008</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 53,109	\$ -	\$ 165,324	\$ 218,433
Due to other funds	31	-	-	31
Total liabilities	<u>53,140</u>	<u>-</u>	<u>165,324</u>	<u>218,464</u>
Fund balances:				
Nonspendable:				
Prepaid items	1,493	-	-	1,493
Restricted for:				
Debt service	-	1,331,501	-	1,331,501
Capital projects	-	-	364,855	364,855
Unassigned	12,695	-	-	12,695
Total fund balances	<u>14,188</u>	<u>1,331,501</u>	<u>364,855</u>	<u>1,710,544</u>
Total liabilities and fund balances	<u>\$ 67,328</u>	<u>\$ 1,331,501</u>	<u>\$ 530,179</u>	<u>\$ 1,929,008</u>

See notes to the financial statements

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Total fund balances - governmental funds \$ 1,710,544

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	25,601,261	
Accumulated depreciation	<u>-</u>	25,601,261

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

Accrued interest payable	(409,287)	
Unamortized original issue discount	13,877	
Unamortized original issue premium	(125,462)	
Bonds payable	<u>(23,480,000)</u>	<u>(24,000,872)</u>
Net position of governmental activities		<u>\$ 3,310,933</u>

See notes to the financial statements

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 612,530	\$ 1,318,855	\$ -	\$ 1,931,385
Developer contributions	3,651	-	600,885	604,536
Interest income	-	48,362	45,979	94,341
Miscellaneous Revenue	1,325	-	-	1,325
Total revenues	617,506	1,367,217	646,864	2,631,587
EXPENDITURES				
Current:				
General government	117,329	-	-	117,329
Maintenance and operations	472,386	-	-	472,386
Debt Service:				
Principal	-	360,000	-	360,000
Interest	-	687,454	-	687,454
Bond cost of issuance	-	-	304,550	304,550
Capital outlay	-	-	7,119,162	7,119,162
Total expenditures	589,715	1,047,454	7,423,712	9,060,881
Excess (deficiency) of revenues over (under) expenditures	27,791	319,763	(6,776,848)	(6,429,294)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	-	(519,698)	519,698	-
Bond (discount)/premium	-	-	(14,152)	(14,152)
Bond proceeds	-	497,448	5,932,552	6,430,000
Total other financing sources (uses)	-	(22,250)	6,438,098	6,415,848
Net change in fund balances	27,791	297,513	(338,750)	(13,446)
Fund balances - beginning	(13,603)	1,033,988	703,605	1,723,990
Fund balances - ending	\$ 14,188	\$ 1,331,501	\$ 364,855	\$ 1,710,544

See notes to the financial statements

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ (13,446)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position.	7,119,162
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	360,000
Governmental funds report debt proceeds as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(6,430,000)
Certain revenues were unavailable for the governmental fund financial statements in the prior fiscal year. In the current fiscal year, these revenues were recorded in the governmental fund financial statements.	(13,603)
In connection with the issuance of the Bonds, the original issue discount is reported as a financing source when debt is first issued, whereas this amount is eliminated in the statement of activities and decreases long-term liabilities in the statement of net position.	14,152
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of original issue premium	4,548
Amortization of original issue discount	(275)
Change in accrued interest	(144,253)
Change in net position of governmental activities	<u>\$ 896,285</u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Berry Bay Community Development District ("District") was established on March 11, 2020, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Hillsborough County Ordinance 20-7. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2023, three of the Board members are affiliated with Eisenhower Property Group, the Developer, one with Lennar Homes, LLC, and one with MI Homes.

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

Inventories and Prepaid Items

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

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

Capital Assets

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

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

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)****Fund Equity/Net Position (Continued)**

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

Other Disclosures**Use of Estimates**

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS**Deposits**

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

Investments

The District's investments were held as follows at September 30, 2023:

	Amortized cost	Credit Risk	Maturities
US Bank Money Market	\$ 66,218	N/A	Not available
First American Treasury Oblig Fd Cl Y	1,226,796	S&P AAAm	15 days
First American Government Oblig Fd Cl Y	560,520	S&P AAAm	24 days
Total Investments	<u>\$ 1,853,534</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

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

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

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

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2023 were as follows:

Fund	Transfer In	Transfer Out
Debt Service	\$ -	\$ 519,698
Capital projects	519,698	-
Total	<u>\$ 519,698</u>	<u>\$ 519,698</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 18,482,099	\$ 7,119,162	\$ -	\$ 25,601,261
Total capital assets, not being depreciated	<u>18,482,099</u>	<u>7,119,162</u>	<u>-</u>	<u>25,601,261</u>
Governmental activities capital assets, net	<u>\$ 18,482,099</u>	<u>\$ 7,119,162</u>	<u>\$ -</u>	<u>\$ 25,601,261</u>

NOTE 6 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$37,480,000, and will be developed in phases including Area One and Area Two. The infrastructure will include water management and control facilities, potable water, sewer and wastewater management, roadways, landscaping and hardscape, and amenities. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain infrastructure are to be conveyed to others for ownership and maintenance responsibilities.

The Developer is managing the construction project, therefore the majority of the constructed infrastructure in prior years was acquired from the Developer. In the current fiscal year, the District paid the Developer \$4,819,493 for the acquisition of infrastructure improvements using proceeds from Bonds. In conjunction with Completion and Construction Funding Agreements, the District recognized Developer contributions to the capital projects fund for the current fiscal year of \$600,885.

NOTE 7 – LONG-TERM LIABILITIES

Series 2021

On January 28, 2021, the District issued \$17,760,000 of Special Assessment Revenue Bonds, Series 2021, consisting of multiple term bonds with due dates ranging from May 1, 2026 to May 1, 2051, and interest rates ranging from 2.625% - 3.8%. The Bonds were issued to finance the costs of acquisition of the Assessment Area One Project. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2021. Principal on the Bonds is to be paid serially commencing May 1, 2022 through May 1, 2051.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to maturity by the Issuer in whole or in part, if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Series 2023

On March 9, 2023, the District issued \$6,430,000 of Special Assessment Revenue Bonds, Series 2023, consisting of multiple term bonds with due dates ranging from May 1, 2030 to May 1, 2053, and interest rates ranging from 4.625% - 5.75%. The Bonds were issued to finance the costs of acquisition of the Assessment Area Two Project. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2023. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

The Series 2023 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to maturity by the Issuer in whole or in part, if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

NOTE 7 – LONG-TERM LIABILITIES (Continued)**Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2021	\$ 17,410,000	\$ -	\$ 360,000	\$ 17,050,000	\$ 370,000
Plus Bond premium	130,010	-	4,548	125,462	-
Series 2023	-	6,430,000	-	6,430,000	90,000
Less Bond discount	-	(14,152)	(275)	(13,877)	-
Total	<u>\$ 17,540,010</u>	<u>\$ 6,415,848</u>	<u>\$ 364,273</u>	<u>\$ 23,591,585</u>	<u>\$ 460,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 460,000	\$ 982,288	\$ 1,442,288
2025	475,000	968,413	1,443,413
2026	490,000	954,044	1,444,044
2027	510,000	939,181	1,449,181
2028	525,000	921,669	1,446,669
2029-2033	2,920,000	4,318,488	7,238,488
2034-2038	3,555,000	3,696,025	7,251,025
2039-2043	4,370,000	2,905,856	7,275,856
2044-2048	5,435,000	1,868,000	7,303,000
2049-2053	4,740,000	572,800	5,312,800
Total	<u>\$ 23,480,000</u>	<u>\$ 18,126,764</u>	<u>\$ 41,606,764</u>

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

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

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts		Variance with Final Budget -
	Original and Final	Actual Amounts	Positive (Negative)
REVENUES			
Assessments	\$ 786,949	\$ 612,530	\$ (174,419)
Developer contributions	-	3,651	3,651
Miscellaneous revenue	-	1,325	1,325
Total revenues	<u>786,949</u>	<u>617,506</u>	<u>(169,443)</u>
EXPENDITURES			
Current:			
General government	122,604	117,329	5,275
Maintenance and operations	664,345	472,386	191,959
Capital outlay	-	-	-
Total expenditures	<u>786,949</u>	<u>589,715</u>	<u>197,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	27,791	<u>\$ 27,791</u>
Fund balance - beginning		<u>(13,603)</u>	
Fund balance - ending		<u>\$ 14,188</u>	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	11
Employee compensation	0
Independent contractor compensation	\$6,042,629.40
Construction projects to begin on or after October 1; (>\$65k)	not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance
Single Family 40'	\$720.00
Single Family 50'	\$900.00
Single Family 60'	\$1,080.00
	Debt service
Single Family 40'	\$1,276.18
Single Family 50'	\$1,595.23
Single Family 60'	\$1,914.27
Special assessments collected	\$1,931,385.00
Outstanding Bonds:	
Series 2021, due May 1, 2051	see Note 7 for details



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Berry Bay Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated September 4, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

September 4, 2024



Grau & Associates
 CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
 Boca Raton, Florida 33431
 (561) 994-9299 • (800) 299-4728
 Fax (561) 994-5823
 www.graucpa.com

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

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

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

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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

September 4, 2024



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Berry Bay Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated September 4, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated September 4, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

September 4, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2022-01 Internal controls over expenses related to the management contract:

Current Status: recommendation has been implemented

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022, except as noted above.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.



PROFESSIONAL SERVICES AGREEMENT CHANGE ORDER

Change Order #

2024-1

Date

10 September 2024

"Stantec"

Stantec Consulting Services, Inc.

Stantec Project # 215612399

777 S. Harbour Island Blvd., Suite 600

Tampa, FL 33602

Ph: (813) 223-9500

email: tonja.stewart@stantec.com

Client

Berry Bay CDD

Client Project #

210 N. University Drive, Suite 702, Coral Springs, FL 33071

Ph: (813) 873-7300

email: angie.grunwald@inframark.com

Project Name and Location: Berry Bay CDD (Wimauma, Florida)

In accordance with the original Professional Services Agreement dated 6 April 2021 and Change Orders thereto, the Agreement changes as detailed below are hereby authorized.

Change Order #2024-1 to be added to Task 2024.

Total fees on Change Order	2024-1	\$	3,000.00
Original agreement amount		\$	4,500.00
Total Agreement		\$	7,500.00

Effect on Schedule: None

Payments shall be made in accordance with the original agreement terms. All other items and conditions of the original Agreement shall remain in full force and effect.

Stantec Consulting Services, Inc.

Hamid Sahebkar, P.E.

Print Name and Title

Signature

Date Signed:

Berry Bay CDD

Print Name and Title

Signature

Date Signed:



Aquatic Weed Control, Inc.

Your **CLEAR** Choice in Waterway Management Since 1992

THIS AGREEMENT made the dates set forth below, by and between **Aquatic Weed Control, Inc.** hereinafter "AWC", and

Berry Bay CDD – Catfish stocking
c/o Inframark
2005 Pan Am Circle #120
Tampa, Florida 33607
Bryan Radcliff 813- 873-7300 Bryan.radcliff@inframark.com

09/16/2024

Hereinafter called "CUSTOMER". The parties hereto agree as follows:

AWC agrees to supply and deliver (27,910) 1-3" channel catfish for the control of midge flies for the (22) waterways located at Berry Bay CDD in accordance with the terms and conditions of this agreement. (Recommended stocking amounts are 500 catfish per acre)

22 Ponds (55.82 total acers) 500 fish per acre = 27,910 fish @ \$.75 per fish = \$ 20,932.50.

Total investment \$ 20,932.50

Payment is due in full within 30 days of the invoice date. Unpaid invoices will accrue interest at 1.5% per month.

AWC maintains 2 million dollars general liability, 1 million dollars commercial auto, pollution liability, herbicide/pesticide operations, watercraft liability, workers compensation and 5 million dollars excess umbrella. Certificates will be provided upon request.

ACCEPTANCE OF AGREEMENT

Tad Romar

Aquatic Weed Control, Inc.

Customer's Signature Title

Print Signature Date

Print Company Name



Aquatic Weed Control, Inc.

Your **CLEAR** Choice in Waterway Management Since 1992

THIS AGREEMENT made the dates set forth below, by and between **Aquatic Weed Control, Inc.** hereinafter "AWC", and

Berry Bay CDD – Midge Fly treatments
c/o Inframark
2005 Pan Am Circle #120
Tampa, Florida 33607
Bryan Radcliff 813- 873-7300 Bryan.radcliff@inframark.com

09/16/2024

Hereinafter called "CUSTOMER". The parties hereto agree as follows:

AWC agrees to apply (2) biological treatments using the product (skeeter) for the control of midge flies for the (22) waterways located at Berry Bay CDD in accordance with the terms and conditions of this agreement. (Recommended amounts are 2 pints per acre)

22 Ponds (55.82 total acers) 2 pints per acre = 111 pints @ \$ 25.87 per pint = \$ 2,871.57 per treatment.

Total investment \$ 5,743.14

Payment is due in full within 30 days of the invoice date. Unpaid invoices will accrue interest at 1.5% per month.

AWC maintains 2 million dollars general liability, 1 million dollars commercial auto, pollution liability, herbicide/pesticide operations, watercraft liability, workers compensation and 5 million dollars excess umbrella. Certificates will be provided upon request.

ACCEPTANCE OF AGREEMENT

Tad Romar

Aquatic Weed Control, Inc.

Customer's Signature Title

Print Signature Date

Print Company Name

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

The Continued regular meeting of the Board of Supervisors of Berry Bay Community Development District was held on Thursday, September 5, 2024 and called to order at 2:08 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Nicholas Dister	Vice Chairperson <i>(via phone)</i>
Kelly Evans	Assistant Secretary
Ryan Motko	Assistant Secretary

Also present were:

Bryan Radcliff	District Manager
Jayna Cooper	District Manager
Brian Lamb	District Manager
Kathryn Hopkinson	District Counsel
John Vericker	District Counsel
Gary Schwartz	Field Services Manager
Vanessa Steinerts	Gray Robinson

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Public Comments on Agenda Items

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS

Business Items

A. Consideration of the District's Engineers Supplemental Report

- Mr. Lamb addressed the Board regarding the Engineers Supplemental Report.

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, District's Engineers Supplemental Report in substantial form for the expansion area, was approved. 4-0

B. Consideration of the Supplemental Assessments Methodology Report

- Mr. Lamb addressed the Board regarding the SAMR.

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, Supplemental Assessments Methodology Report in substantial form for the expansion area, was approved. 4-0

C. Consideration of Resolution 2024-13, Delegation Award

- Ms. Steinerts addressed the Board regarding the Delegation Award.

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, Resolution 2024-13, Delegation Award, was adopted. 4-0

D. Consideration of Resolution 2024-14, FY 2025 Goals & Objectives
i. HB7013 – Special Districts Performance Measures & Standards Memo

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, Resolution 2024-14, Fiscal Year 2025 Goals and Objectives including HB7013 – Special Districts Performance Measures & Standards Memo, was adopted. 4-0

E. Consideration of Resolution 2024-15, Redesignating Officers

The following persons were elected to the offices:

- | | |
|---------------------|---------------------|
| • Carlos de la Ossa | Chairperson |
| • Nicholas Dister | Vice Chairperson |
| • Brian Lamb | Secretary |
| • Eric Davidson | Treasurer |
| • Leah Popelka | Assistant Treasurer |
| • Bryan Radcliff | Assistant Secretary |
| • Kelly Evans | Assistant Secretary |
| • Ryan Motko | Assistant Secretary |
| • Chloe Firebaugh | Assistant Secretary |

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, Resolution 2024-15, Redesignating Officers, as detailed above adding Leah Popelka as Assistant Treasurer, was adopted. 4-0

F. Consideration of front Monuments Renovation Proposal

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, Monuments Renovation Proposal from *Sunrise* for the redesign of the front monument, was approved. 4-0

FOURTH ORDER OF BUSINESS

Consent Agenda

A. Approval of Minutes of the August 01, 2024 Regular Meeting

September 5, 2024

BERRY BAY CDD

- 86 **B. Approval of Minutes of the August 20, 2024 Public Hearing & Regular Meeting**
 87 **C. Consideration of Operation and Maintenance July 2024**
 88 **D. Acceptance of the Financials and Approval of the Check Register for July 2024**
 89

90 On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all
 91 in favor, the Consent Agenda was approved. 4-0

FIFTH ORDER OF BUSINESS**Staff Reports**

- 93 **A. District Counsel**
 94 **B. District Engineer**
 95 **C. District Manager**

96
 97 There being no reports, the next order of business followed.
 98

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

99
 100
 101 There being none, the next order of business followed.
 102

SEVENTH ORDER OF BUSINESS**Public Comments**

103
 104 There being none, the next order of business followed.
 105

EIGHTH ORDER OF BUSINESS**Adjournment**

106
 107 There being no further business,
 108

109 On MOTION by Mr. de la Ossa seconded by Ms. Evans with all
 110 in favor, the meeting was adjourned at 2:23 pm. 4-0

111
 112
 113
 114 _____
 115 Bryan Radcliff
 District Manager

 Carlos de la Ossa
 Chairperson

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

The Public Hearing and regular meeting of the Board of Supervisors of Berry Bay Community Development District was held on Monday, September 23, 2024 and called to order at 2:02 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Kelly Evans	Assistant Secretary
Chloe Firebaugh	Assistant Secretary

Also present were:

Bryan Radcliff	District Manager
Brian Lamb	District Manager
Kathryn Hopkinson	District Counsel

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Public Comments on Agenda Items

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS

Recess to Public Hearing

Mr. Radcliff requested the Board recess to public hearing.

FOURTH ORDER OF BUSINESS

**Public Hearing on Approving & Levying
Special Debt Assessments**

A. Open Public Hearing on Approving & Levying Special Debt Assessments

On MOTION by Mr. de la Ossa seconded by Ms. Evans with all in favor, Public Hearing on Approving & Levying Special Debt Assessments, was opened. 4-0

B. Staff Presentations

- Mr. Lamb presented the Master Assessment Methodology Report for the expansion area along with the District Engineers' Report.

C. Public Comment

There being none, the next item followed.

D. Consideration of Resolution 2024-16, Approving & Levying Special Debt Assessments

On MOTION by Mr. de la Ossa seconded by Ms. Firebaugh, with all in favor, Resolution 2024-16, Approving & Levying Special Debt Assessments, was adopted. 4-0

E. Close Public Hearing on Levying Special Debt Assessments

On MOTION by Mr. de la Ossa seconded by Ms. Firebaugh, with all in favor, Public Hearing on Levying Special Debt Assessments was closed. 4-0

FIFTH ORDER OF BUSINESS

Return to Regular Meeting

Mr. Radcliff requested the Board return to regular meeting.

SIXTH ORDER OF BUSINESS

Business Items

A. General Matters of the District

There being none, the next order of business followed

SEVENTH ORDER OF BUSINESS

Board of Supervisors' Requests and Comments

There being none, the next order of business followed.

EIGHTH ORDER OF BUSINESS

Public Comments

There being none, the next order of business followed.

NINTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. de la Ossa seconded by Ms. Evans with all in favor, the meeting was adjourned at 2:08 pm. 4-0

Bryan Radcliff
District Manager

Carlos de la Ossa
Chairperson

August 2024 Meeting

BERRY BAY CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
BLUE LIFE POOL SERVICE LLC	7/1/2024	15343	\$619.00	\$619.00	POOL CLEANING- JULY 2024
BLUE LIFE POOL SERVICE LLC	8/1/2024	15536	\$2,000.00	\$2,000.00	POOL
BLUE LIFE POOL SERVICE LLC	8/16/2024	15649	\$1,720.00	\$1,720.00	POOL CLEANING- AUG 2024
BLUE LIFE POOL SERVICE LLC	8/19/2024	15654	\$2,282.00	\$2,282.00	POOL CLEANING- AUG 2024
CITY-WIDE CLEANING LLC	7/31/2024	18797	\$415.00	\$415.00	JULY 2024
FIRST CHOICE AQUATIC WEED MANAGMENT LLC	8/1/2024	98921	\$2,139.00	\$2,139.00	WATERWAY - AUG. 2024
INFRAMARK LLC	7/31/2024	#128835	\$700.00		JULY 2024 DISS SVCS
INFRAMARK LLC	7/31/2024	#128835	\$3,500.00		JULY 2024 DISTRICT MANAGER SVCS
INFRAMARK LLC	7/31/2024	#128835	\$125.00		JULY 2024 WEBSITE MGMNT SVCS
INFRAMARK LLC	7/31/2024	#128835	\$1,000.00		JULY 2024 FIELD MGMNT SVCS
INFRAMARK LLC	7/31/2024	#128835	\$375.00		JULY 2024 ACCOUNTING SVCS
INFRAMARK LLC	7/31/2024	#128835	\$2,916.67	\$8,616.67	JULY 2024 ON SITE STAFF SVCS
INFRAMARK LLC	7/31/2024	129837	\$84.36		DISTRICT INVOICE JUNE 2024
INFRAMARK LLC	7/31/2024	129837	\$10.97	\$95.33	DISTRICT INVOICE JUNE 2024
INFRAMARK LLC	8/2/2024	130281	\$924.90		DISTRICT ONVOICE JULY 2024
INFRAMARK LLC	8/2/2024	130281	\$563.81		DISTRICT ONVOICE JULY 2024
INFRAMARK LLC	8/2/2024	130281	\$4.99	\$1,493.70	DISTRICT ONVOICE JULY 2024
INFRAMARK LLC	8/2/2024	130472	\$700.00		DISTRICT ONVOICE AUG2024
INFRAMARK LLC	8/2/2024	130472	\$3,500.00		DISTRICT ONVOICE AUG2024
INFRAMARK LLC	8/2/2024	130472	\$125.00		DISTRICT ONVOICE AUG2024
INFRAMARK LLC	8/2/2024	130472	\$1,000.00		DISTRICT ONVOICE AUG2024
INFRAMARK LLC	8/2/2024	130472	\$375.00		DISTRICT ONVOICE AUG2024
INFRAMARK LLC	8/2/2024	130472	\$2,916.67	\$8,616.67	DISTRICT ONVOICE AUG2024
SUNRISE LANDSCAPE	8/1/2024	MAN 23912	\$28,545.08	\$28,545.08	LANDSCAPE - AUG 2024
SWINE SOLUTIONS	8/25/2024	529	\$1,550.00	\$1,550.00	TRAPPING FEE AUG 2024
TECH STREET GLOBAL SECURITY	8/12/2024	1026	\$1,160.00	\$1,160.00	POOL SVCS
TIMES PUBLISHING COMPANY	7/31/2024	073124-6147	\$1,233.14	\$1,233.14	LEGAL AD JULY 2024
TIMES PUBLISHING COMPANY	8/7/2024	080724-6147	\$1,233.15	\$1,233.15	LEGAL AD AUG 2024
Monthly Contract Subtotal			\$61,718.74	\$61,718.74	
Variable Contract					
CARLOS DE LA OSSA	8/1/2024	CDLO 080124	\$200.00	\$200.00	SUPERVISOR FEE
CARLOS DE LA OSSA	8/20/2024	CDLO 082024	\$200.00	\$200.00	SUPERVISOR FEE
KELLY ANN EVANS	8/1/2024	KE 080124	\$200.00	\$200.00	SUPERVISOR FEE
KELLY ANN EVANS	8/20/2024	KE 082024	\$200.00	\$200.00	SUPERVISOR FEE

August 2024 Meeting

BERRY BAY CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
NICHOLAS J. DISTER	8/1/2024	ND 080124	\$200.00	\$200.00	SUPERVISOR FEE
NICHOLAS J. DISTER	8/20/2024	ND 082024	\$200.00	\$200.00	SUPERVISOR FEE
RYAN MOTKO	8/1/2024	RM 080124	\$200.00	\$200.00	SUPERVISOR FEE
STRALEY ROBIN VERICKER	8/7/2024	25043	\$4,142.50	\$4,142.50	PROF SVC THRU JULY 2024
Variable Contract Subtotal			\$5,542.50	\$5,542.50	
Utilities					
BOCC	6/18/2024	7985 061824 ACH	\$384.94	\$384.94	WATER
BOCC	7/19/2024	7985 071924 ACH	\$434.07	\$434.07	WATER
TECO	8/12/2024	221008923858 081224	\$151.56	\$151.56	SVC PRD 06/07/24-07/08/24
TECO	8/12/2024	081224-2187	\$28.34	\$28.34	SVC PRD 07/09/24-08/06/24
TECO	8/12/2024	3334-081224 ACH	\$555.76	\$555.76	SVC PRD 07/09/24-08/06/24
TECO	8/12/2024	2960-081224 ACH	\$1,145.36	\$1,145.36	SVC PRD 07/09/24-08/06/24
TECO	8/12/2024	3802-081224 ACH	\$1,638.20	\$1,638.20	SVC PRD 07/09/24-08/06/24
TECO	8/12/2024	3150-081224 ACH	\$1,067.46	\$1,067.46	SVC PRD 07/09/24-08/06/24
TECO	8/5/2024	6104-080524 ACH	\$10,628.61	\$10,628.61	SVC PRD 06/06/24-07/05/24
Utilities Subtotal			\$16,034.30	\$16,034.30	
Regular Services					
CHARTER COMMUNICATIONS	7/31/2024	2748863073124	\$74.99	\$74.99	INTERNET PRD 07/31/24-08/30/24
GRAU AND ASSOCIATES	8/8/2024	26233	\$5,500.00	\$5,500.00	AUSITING SERVICES
SUNRISE LANDSCAPE	8/30/2024	MAN 24725	\$1,559.96	\$1,559.96	MISCELLANEOUS SHRUB
SUNRISE LANDSCAPE	8/30/2024	MAN 24726	\$2,875.00	\$2,875.00	HURRICANE DEBBIE CLEAN UP
SUNRISE LANDSCAPE	8/31/2024	MAN 24921	\$250.00	\$250.00	IRR - REMOVE PILE OF CONTRACTOR DEBRIS
SUNRISE LANDSCAPE	8/31/2024	MAN 24922	\$1,570.00	\$1,570.00	IRR REPAIRS- SIDEWALK AND CURB DIRT REMOVAL
TIMES PUBLISHING COMPANY	7/24/2024	072424-6147	\$1,233.14	\$1,233.14	LEGAL AD JUKY 2024
TIMES PUBLISHING COMPANY	7/21/2024	072124-6147	\$1,347.57	\$1,347.57	LEGAL AD JULY 2024
Regular Services Subtotal			\$14,410.66	\$14,410.66	
Additional Services					
COLWILL ENGINEERING TECHNOLOGIES INC	7/31/2024	24010246.02	\$577.25	\$577.25	LABOR
COLWILL ENGINEERING TECHNOLOGIES INC	7/31/2024	24010246.01	\$1,109.14	\$1,109.14	LABOR CONT.
GATE PROS, INC.	8/5/2024	11625	\$275.00	\$275.00	ADJUST GATE LOCK AND TEST
Additional Services Subtotal			\$1,961.39	\$1,961.39	
TOTAL			\$99,667.59	\$99,667.59	

Berry Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2024

Prepared by:



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

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 2024

(In Whole Numbers)

				SERIES 2021	SERIES 2022	GENERAL	GENERAL	
				CAPITAL	CAPITAL	FIXED ASSETS	LONG-TERM	
				PROJECTS	PROJECTS	ACCOUNT	DEBT	
							ACCOUNT	
ACCOUNT DESCRIPTION	GENERAL	SERIES 2021	SERIES 2022					TOTAL
	FUND	DEBT SERVICE	DEBT SERVICE	FUND	FUND	GROUP FUND	GROUP FUND	
		FUND	FUND					
ASSETS								
Cash - Operating Account	\$ 339,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,897
Cash in Transit	-	14,170	-	(14,170)	-	-	-	-
Accounts Receivable	4,725	-	-	-	-	-	-	4,725
Due From Developer	(2,852)	-	-	-	-	-	-	(2,852)
Due From Other Funds	151,001	494,131	-	-	-	-	-	645,132
Investments:								
Acq. & Construction - Master	-	-	-	1	-	-	-	1
Acquisition & Construction Account	-	-	-	-	237	-	-	237
Construction Fund	-	-	-	5,145	-	-	-	5,145
Construction Fund Custody	-	-	-	69,490	-	-	-	69,490
Reserve Fund	-	497,689	446,075	-	-	-	-	943,764
Revenue Fund	-	403,698	218,471	-	-	-	-	622,169
Fixed Assets								
Equipment and Furniture	-	-	-	-	-	122,485	-	122,485
Construction Work In Process	-	-	-	-	-	18,293,605	-	18,293,605
Amount Avail In Debt Services	-	-	-	-	-	-	497,448	497,448
Amount To Be Provided	-	-	-	-	-	-	23,019,918	23,019,918
TOTAL ASSETS	\$ 492,771	\$ 1,409,688	\$ 664,546	\$ 60,466	\$ 237	\$ 18,416,090	\$ 23,517,366	\$ 44,561,164
LIABILITIES								
Accounts Payable	\$ 21,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,517
Unearned Revenue	-	-	-	32,304	-	-	-	32,304
Accounts Payable - Other	(400)	-	-	-	-	-	-	(400)
Due To Developer	(5,084)	-	-	-	-	-	-	(5,084)
Bonds Payable	-	-	-	-	-	-	17,087,366	17,087,366
Bonds Payable - Series 2023	-	-	-	-	-	-	6,430,000	6,430,000
Due To Other Funds	-	-	122,664	522,468	-	-	-	645,132
TOTAL LIABILITIES	16,033	-	122,664	554,772	-	-	23,517,366	24,210,835

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 2024

(In Whole Numbers)

							GENERAL LONG-TERM DEBT ACCOUNT	
	GENERAL	SERIES 2021 DEBT SERVICE	SERIES 2022 DEBT SERVICE	SERIES 2021 CAPITAL PROJECTS	SERIES 2022 CAPITAL PROJECTS	GENERAL FIXED ASSETS ACCOUNT		
ACCOUNT DESCRIPTION	FUND	FUND	FUND	FUND	FUND	GROUP FUND	GROUP FUND	TOTAL
FUND BALANCES								
Restricted for:								
Debt Service	-	1,409,688	541,882	-	-	-	-	1,951,570
Capital Projects	-	-	-	-	237	-	-	237
Unassigned:	476,738	-	-	(494,306)	-	18,416,090	-	18,398,522
TOTAL FUND BALANCES	476,738	1,409,688	541,882	(494,306)	237	18,416,090	-	20,350,329
TOTAL LIABILITIES & FUND BALANCES	\$ 492,771	\$ 1,409,688	\$ 664,546	\$ 60,466	\$ 237	\$ 18,416,090	\$ 23,517,366	\$ 44,561,164

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Rental Income	\$ -	\$ 1,650	\$ 1,650	0.00%
Special Assmnts- Tax Collector	742,969	802,029	59,060	107.95%
Special Assmnts- CDD Collected	307,351	427,888	120,537	139.22%
Other Miscellaneous Revenues	-	1,181	1,181	0.00%
TOTAL REVENUES	1,050,320	1,232,748	182,428	117.37%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	8,600	3,400	71.67%
ProfServ-Trustee Fees	4,100	9,789	(5,689)	238.76%
Disclosure Report	4,200	5,250	(1,050)	125.00%
District Counsel	10,000	31,334	(21,334)	313.34%
District Engineer	4,500	3,971	529	88.24%
District Manager	36,000	34,000	2,000	94.44%
Accounting Services	12,000	4,125	7,875	34.38%
Auditing Services	4,900	5,500	(600)	112.24%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	250	892	(642)	356.80%
Insurance - General Liability	3,671	3,166	505	86.24%
Public Officials Insurance	3,005	2,592	413	86.26%
Insurance -Property & Casualty	36,864	32,603	4,261	88.44%
Insurance Deductible	2,500	-	2,500	0.00%
Legal Advertising	2,500	10,139	(7,639)	405.56%
Direct Mailings	2,500	-	2,500	0.00%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	1,375	125	91.67%
Miscellaneous Expenses	-	275	(275)	0.00%
Office Supplies	200	1,430	(1,230)	715.00%
Dues, Licenses, Subscriptions	175	6,078	(5,903)	3473.14%
Total Administration	142,615	162,619	(20,004)	114.03%
<u>Electric Utility Services</u>				
Utility - Electric	85,000	47,382	37,618	55.74%
Utility - StreetLights	190,000	126,391	63,609	66.52%
Total Electric Utility Services	275,000	173,773	101,227	63.19%
<u>Water Utility Services</u>				
Utility - Water	-	1,195	(1,195)	0.00%
Total Water Utility Services	-	1,195	(1,195)	0.00%

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
ProfServ-Field Management	12,000	11,000	1,000	91.67%
ProfServ-Wildlife Management Service	11,200	9,300	1,900	83.04%
Waterway Management	2,500	13,650	(11,150)	546.00%
Contracts-Janitorial Services	14,952	10,523	4,429	70.38%
Contracts-Pools	19,200	30,161	(10,961)	157.09%
Contracts-Trash & Debris Removal	9,000	1,290	7,710	14.33%
Contracts - Landscape	329,653	289,210	40,443	87.73%
Amenity Center Pest Control	1,800	910	890	50.56%
Security	6,000	-	6,000	0.00%
Onsite Staff	35,000	29,167	5,833	83.33%
R&M-Irrigation	-	(1)	1	0.00%
R&M-Monument, Entrance & Wall	2,500	3,375	(875)	135.00%
Landscape - Annuals	18,000	1,561	16,439	8.67%
Landscape - Mulch	35,000	5,250	29,750	15.00%
Landscape Maintenance	7,000	7,636	(636)	109.09%
R&M-Security Cameras	2,000	500	1,500	25.00%
Plant Replacement Program	30,000	3,672	26,328	12.24%
R&M - Amenity Center	10,000	10,036	(36)	100.36%
Sidewalk & Pavement Repair	2,000	-	2,000	0.00%
Garbage Collection	3,000	-	3,000	0.00%
Miscellaneous Maintenance	10,000	6,572	3,428	65.72%
Irrigation Maintenance	24,000	20,900	3,100	87.08%
Aquatic Maintenance	26,000	13,985	12,015	53.79%
Aquatic Plant Replacement	5,000	-	5,000	0.00%
Access Control Maintenance & Repair	5,000	-	5,000	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Op Supplies - Pool Chemicals	3,000	-	3,000	0.00%
Dog Waste Station Supplies	2,400	2,725	(325)	113.54%
Amenities Furniture & Fixtures	5,000	-	5,000	0.00%
Total Other Physical Environment	632,705	471,422	161,283	74.51%
TOTAL EXPENDITURES	1,050,320	809,009	241,311	77.03%
Excess (deficiency) of revenues				
Over (under) expenditures	-	423,739	423,739	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Installment Purchase Proceeds	-	10,577	10,577	0.00%
TOTAL FINANCING SOURCES (USES)	-	10,577	10,577	0.00%

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Net change in fund balance	\$ -	\$ 434,316	\$ 434,316	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		42,422		
FUND BALANCE, ENDING		\$ 476,738		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
Series 2021 Debt Service Fund (202)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 39,667	\$ 39,667	0.00%
Special Assmnts- Tax Collector	991,775	1,000,441	8,666	100.87%
TOTAL REVENUES	991,775	1,040,108	48,333	104.87%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	370,000	370,000	-	100.00%
Interest Expense	621,775	626,631	(4,856)	100.78%
Total Debt Service	991,775	996,631	(4,856)	100.49%
TOTAL EXPENDITURES	991,775	996,631	(4,856)	100.49%
Excess (deficiency) of revenues				
Over (under) expenditures	-	43,477	43,477	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,366,211		
FUND BALANCE, ENDING		\$ 1,409,688		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
Series 2022 Debt Service Fund (203)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 28,666	\$ 28,666	0.00%
Special Assmnts- Tax Collector	-	64,978	64,978	0.00%
Special Assmnts- CDD Collected	443,575	437,142	(6,433)	98.55%
TOTAL REVENUES	443,575	530,786	87,211	119.66%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	90,000	90,000	-	100.00%
Interest Expense	353,575	355,656	(2,081)	100.59%
Total Debt Service	443,575	445,656	(2,081)	100.47%
TOTAL EXPENDITURES	443,575	445,656	(2,081)	100.47%
Excess (deficiency) of revenues				
Over (under) expenditures	-	85,130	85,130	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		456,752		
FUND BALANCE, ENDING		\$ 541,882		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
Series 2021 Capital Projects Fund (302)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 25,575	\$ 25,575	0.00%
TOTAL REVENUES	-	25,575	25,575	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	422,527	(422,527)	0.00%
Total Construction In Progress	-	422,527	(422,527)	0.00%
TOTAL EXPENDITURES	-	422,527	(422,527)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(396,952)	(396,952)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(97,354)		
FUND BALANCE, ENDING		\$ (494,306)		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
Series 2022 Capital Projects Fund (303)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1,173	\$ 1,173	0.00%
Special Assmnts- CDD Collected	-	88,854	88,854	0.00%
TOTAL REVENUES	-	90,027	90,027	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	165,324	(165,324)	0.00%
Total Construction In Progress	-	165,324	(165,324)	0.00%
TOTAL EXPENDITURES	-	165,324	(165,324)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(75,297)	(75,297)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		75,534		
FUND BALANCE, ENDING		\$ 237		

BERRY BAY COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
General Fixed Assets Account Group Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		18,416,090		
FUND BALANCE, ENDING		<u>\$ 18,416,090</u>		

Bank Account Statement

Berry Bay CDD

Bank Account No. 6498
 Statement No. 24_08
 Statement Date 08/31/2024

GL Balance (LCY)	339,896.89	Statement Balance	367,158.61
GL Balance	339,896.89	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	367,158.61
Subtotal	339,896.89	Outstanding Checks	-27,261.72
Negative Adjustments	0.00		
		Ending Balance	339,896.89
Ending G/L Balance	339,896.89		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
08/12/2024	Payment	BD00007	Deposit No. BD00007	250.00	250.00	0.00
08/12/2024	Payment	BD00008	Deposit No. BD00008	480.72	480.72	0.00
Total Deposits				730.72	730.72	0.00
Checks						
07/23/2024	Payment	559	Check for Vendor V00022	-14,169.94	-14,169.94	0.00
07/23/2024	Payment	562	Check for Vendor V00065	-680.00	-680.00	0.00
07/23/2024	Payment	565	Check for Vendor V00073	-1,112.65	-1,112.65	0.00
07/23/2024	Payment	566	Check for Vendor V00023	-16,271.49	-16,271.49	0.00
07/23/2024	Payment	568	Check for Vendor V00075	-100.00	-100.00	0.00
07/23/2024	Payment	574	Check for Vendor V00054	-90.00	-90.00	0.00
07/23/2024	Payment	577	Check for Vendor V00044	-67,011.84	-67,011.84	0.00
08/01/2024	Payment	582	Check for Vendor V00057	-619.00	-619.00	0.00
08/01/2024	Payment	584	Check for Vendor V00009	-2,385.14	-2,385.14	0.00
08/08/2024	Payment	585	Check for Vendor V00057	-2,600.00	-2,600.00	0.00
08/08/2024	Payment	586	Check for Vendor V00037	-2,479.00	-2,479.00	0.00
08/08/2024	Payment	587	Check for Vendor V00048	-1,246.00	-1,246.00	0.00
08/08/2024	Payment	588	Check for Vendor V00044	-28,545.08	-28,545.08	0.00
08/08/2024	Payment	589	Check for Vendor V00039	-1,550.00	-1,550.00	0.00
08/08/2024	Payment	590	Check for Vendor V00009	-1,347.57	-1,347.57	0.00
08/09/2024	Payment	591	Check for Vendor V00038	-200.00	-200.00	0.00
08/09/2024	Payment	592	Check for Vendor V00064	-1,686.39	-1,686.39	0.00
08/09/2024	Payment	593	Check for Vendor V00019	-200.00	-200.00	0.00
08/09/2024	Payment	594	Check for Vendor V00016	-200.00	-200.00	0.00
08/09/2024	Payment	596	Check for Vendor V00011	-4,142.50	-4,142.50	0.00
08/09/2024	Payment	597	Check for Vendor V00071	-250.00	-250.00	0.00
08/15/2024	Payment	598	Check for Vendor V00065	-415.00	-415.00	0.00
08/15/2024	Payment	600	Check for Vendor V00023	-8,712.00	-8,712.00	0.00
08/02/2024	Payment	DD220	Payment of Invoice 001213	-555.76	-555.76	0.00
08/02/2024	Payment	DD223	Payment of Invoice 001217	-1,072.35	-1,072.35	0.00

Bank Account Statement

Berry Bay CDD

Bank Account No. 6498

Statement No. 24_08

Statement Date 08/31/2024

08/09/2024	Payment	DD224	Payment of Invoice 001221	-434.07	-434.07	0.00
08/20/2024	Payment	602	Check for Vendor V00023	-10,110.37	-10,110.37	0.00
08/18/2024	Payment	DD225	Payment of Invoice 001261	-74.99	-74.99	0.00
08/18/2024	Payment	DD226	Payment of Invoice 001265	-10,628.61	-10,628.61	0.00
08/28/2024	Payment	620	Check for Vendor V00038	-200.00	-200.00	0.00
Total Checks				-179,089.75	-179,089.75	0.00

Adjustments

Total Adjustments

Outstanding Checks

07/03/2024	Payment	DD213	Payment of Invoice 001193	-1,613.69
07/03/2024	Payment	DD215	Payment of Invoice 001195	-1,128.48
08/01/2024	Payment	583	Check for Vendor V00073	-59.96
08/09/2024	Payment	595	Check for Vendor V00024	-200.00
08/15/2024	Payment	599	Check for Vendor V00015	-5,500.00
08/15/2024	Payment	601	Check for Vendor V00009	-1,233.14
08/02/2024	Payment	DD221	Payment of Invoice 001215	-2,256.92
08/02/2024	Payment	DD222	Payment of Invoice 001216	-1,613.99
08/01/2024		JE000551	Hillstax	-80.43
08/28/2024	Payment	619	Check for Vendor V00057	-4,002.00
08/28/2024	Payment	621	Check for Vendor V00053	-275.00
08/28/2024	Payment	622	Check for Vendor V00019	-200.00
08/28/2024	Payment	623	Check for Vendor V00016	-200.00
08/28/2024	Payment	624	Check for Vendor V00044	-6,254.96
08/28/2024	Payment	625	Check for Vendor V00071	-1,410.00
08/28/2024	Payment	626	Check for Vendor V00009	-1,233.15
Total Outstanding Checks				-27,261.72

Outstanding Deposits

Total Outstanding Deposits

BERRY BAY INSPECTION REPORT.

9/19/24, 9:30 AM

Berry Bay CDD.

Thursday, September 19, 2024

Prepared For Board of supervisors.

62 Issue Identified

Gary Schwartz





Berry Grove Boulevard.

Assigned To Sunrise.

The community entrance is clean and looks good.



301.

Assigned To Sunrise.

Heading North on the frontage looks good.



Berry Grove Boulevard.

Assigned To Sunrise.

The North side entrance façade is clean and looks good.



Berry Grove Boulevard.

Assigned To Sunrise.

The median turf is healthy & looks good.



301.

Assigned To Sunrise.

Heading South on the frontage looks good.



Berry Grove Boulevard.

Assigned To Sunrise.

The South side entrance façade is clean and looks good.



Berry Grove Boulevard.

Assigned To Sunrise.

The Pine trees are healthy and look good.



Pond # 1.

Assigned To First Choice Aquatics.

The pond looks good.



Berry Grove Boulevard.

Assigned To Sunrise.

The Sabal palm trees are healthy and look good.



Pond # 19.

Assigned To First Choice Aquatics.

There is filamentous algae in the pond.



Pond # 2.

Assigned To First Choice Aquatics.
The retention area is heavily
receded.



Pond # 3.

Assigned To First Choice Aquatics.
There is filamentous algae in the
pond.



Eagle Rock.

Assigned To Sunrise.

The turf on the roundabout is healthy and looks good.



Pond # 4.

Assigned To First Choice Aquatics.

There is filamentous algae in the pond.



Pond # 5.

Assigned To First Choice Aquatics.
The pond looks good.



Pond # 15.

Assigned To First Choice Aquatics.
The pond looks good.



Pond # 12.

Assigned To First Choice Aquatics / District manager.

There is filamentous algae in the pond. The trash in the pond needs to be removed.



Berry Grove Boulevard.

Assigned To District manager.

The roundabout looks good.



Star Anise.

Assigned To Sunrise.

The turf looks good overall. Keep an eye on the weed growth.



Gumbo Limbo.

Assigned To Sunrise.

The pocket park looks good. Any thatch on the turf must be mulched.



Pond # 6.

Assigned To First Choice Aquatics.
The pond looks good.



Juniper Cove.

Assigned To Sunrise.
The plants, trees, and turf are
healthy and look good.



Juniper Cove.

Assigned To Sunrise.

Heading South on the street looks good.



King Fern.

Assigned To Sunrise.

The North side roundabout looks good.



King Fern.

Assigned To Sunrise.

The South side roundabout looks good.



Juniper Cove.

Assigned To Sunrise.

Straighten the leaning tree.



Pond # 10.

Assigned To First Choice Aquatics.
The invasive plant material is dead
and the pond looks good overall.



Pond # 11.

Assigned To First Choice Aquatics.
The pond is heavily received.

**Pond # 9.**

Assigned To First Choice Aquatics.
The filamentous algae in the pond is dead, and the pond looks good overall.

**Pond # 12.**

Assigned To First Choice Aquatics.
There is torpedo weed in the pond.



Berry Bay Avenue & Salt marsh Pond # 21

Assigned To District manager.

There are two silt builder fences and Sunrise is unable to maintain the overgrowth.



Saffold.

Assigned To Sunrise.

Heading East on the frontage looks good.



Berry Bay Ave.

Assigned To Sunrise.

Heading North on the street looks good.



Blue Azzure.

Assigned To Sunrise.

There are turf issues in the pocket park that need to be resolved.



Pond # 8.

Assigned To First Choice Aquatics.

There is torpedo grass in the pond.



Pond # 7.

Assigned To First Choice Aquatics.

The invasive plant material in the pond is dead, and the pond looks good overall.



Plumeria.

Assigned To Sunrise.

The pocket park looks good.



Pond # 14.

Assigned To First Choice Aquatics.

The pond looks good.



Pond # 13.

Assigned To First Choice Aquatics.
The pond looks good.



Marine Grass.

Assigned To Sunrise.
The pocket park looks good.



Pond # 16.

Assigned To First Choice Aquatics.
The filamentous algae in the pond is beginning to die.



Pond # 20.

Assigned To First Choice Aquatics.
The retention area is heavily receded.



Pond # 17.

Assigned To First Choice Aquatics.
The pond looks good.



Pond # 18.

Assigned To First Choice Aquatics.
There is filamentous algae in the pond.



Night Tide.

Assigned To Sunrise.

The East side of the amenity center parking lot entrance is clean and looks good.



Night Tide.

Assigned To Clubhouse manager.

The playground is clean and it looks good.



Night Tide.

Assigned To Clubhouse manager.
The picnic pavilion is clean and looks good.



Night Tide.

Assigned To Clubhouse manager.
The mailboxes are clean and look good.



Night Tide.

Assigned To Sunrise.

Tree and burn the crack weeds.



Night Tide.

Assigned To Sunrise.

The dog park looks good.



Night Tide.

Assigned To Sunrise / District manager.

The plants, trees, and turf are healthy and look good. The amenity center will need to be pressure cleaned. All bathrooms are clean and fully functional.



Night Tide.

Assigned To Sunrise.

The turf fertility conditions are improving.



Night Tide.

Assigned To Blue Life.

The pool is clear and blue.



Night Tide.

Assigned To Clubhouse manager.

The table and chairs are clean and look good.



Night Tide.

Assigned To Clubhouse manager.

The umbrellas and pool furniture are clean and look good.



Night Tide.

Assigned To Clubhouse manager.

The clubhouse is clean and looks good.



Night Tide.

Assigned To Clubhouse manager.
The basketball court looks good.



Night Tide.

Assigned To Sunrise.
The Awabuki Viburnum plants are
still exhibiting leaf spot fungus.



Night Tide.

Assigned To Sunrise.

The Pickleball court looks good.



Night Tide.

Assigned To Sunrise.

Trim the Cardboard plant growing through the fence.



Night Tide.

Assigned To Sunrise.

Treat and scuff the weeds.



Night Tide.

Assigned To Sunrise.

The West side of the amenity center entrance is clean and looks good.