

**BALM GROVE
COMMUNITY DEVELOPMENT
DISTRICT**

**JULY 10, 2025
REGULAR MEETING**

AGENDA PACKAGE



2005 PAN AM CIRLE SUITE 300
TAMPA FL, 33607

Balm Grove Community Development District

Board of Supervisors

Carlos de la Ossa, Chairman
Nick Dister, Vice Chairperson
Kelly Evans, Assistant Secretary
Alberto Viera, Assistant Secretary
Ryan Motko, Assistant Secretary

District Staff

Jayna Cooper, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

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

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

[Join the meeting now](#)

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

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

REGULAR MEETING OF THE BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENTS

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

3. BUSINESS ITEMS

- A. Acceptance of FY 2024 Final Audit
- B. Consideration of Resolution 2025-07; Re-Designation of Officers

4. CONSENT AGENDA

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

5. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager
 - i. Field Inspections Report

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT

**BALM GROVE
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Balm Grove 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 Balm Grove Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2024, and the respective changes in financial position thereof for the 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 June 17, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 17, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Balm Grove Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

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 \$3,222,464.
- The change in the District's total net position in comparison with the prior fiscal year was \$2,818,452, 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, 2024, the District's governmental funds reported combined ending fund balances of \$1,778,255, a decrease of (\$2,233,874) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned deficit fund balance in the general fund.

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,	
	2024	2023
Assets, excluding capital assets	\$ 1,854,141	\$ 4,135,861
Capital assets, net of depreciation	22,128,493	17,467,939
Total assets	23,982,634	21,603,800
Current liabilities	410,170	439,788
Long-term liabilities	20,350,000	20,760,000
Total liabilities	20,760,170	21,199,788
Net Position		
Net investment in capital assets	2,686,804	109,436
Restricted	600,186	289,202
Unrestricted	(64,526)	5,374
Total net position	\$ 3,222,464	\$ 404,012

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 District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which 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,			
	2024	2023	
Revenues:			
Program revenues			
Charges for services	\$ 1,555,062	\$ 967,491	
Operating grants and contributions	66,083	588,215	
Capital grants and contributions	2,154,423	-	
Total revenues	3,775,568	1,555,706	
Expenses:			
General government	85,100	72,998	
Maintenance and operations	68,624	2,956	
Interest	803,392	839,924	
Total expenses	957,116	915,878	
Change in net position	2,818,452	639,828	
Net position - beginning	404,012	(235,816)	
Net position - ending	\$ 3,222,464	\$ 404,012	

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$957,116. The costs of the District's activities were primarily funded by program revenues. Program revenues are primarily comprised of assessments and developer contributions. The remainder of the current fiscal year revenue is interest revenue. The increase in program revenues is the result of an increase in Developer contributions to fund the capital improvements project during the current year. The majority of the increase in expenses results from the increase in maintenance expense.

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. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by \$34,801 and increase appropriations by \$34,801. Actual general fund expenditures for the fiscal year ended September 30, 2024 exceeded appropriations by \$498.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$22,128,493 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are 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, 2024, the District had \$20,350,000 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 Balm Grove Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 11,360
Restricted assets:	
Investments	1,842,781
Capital assets:	
Nondepreciable	22,128,493
Total assets	<u>23,982,634</u>
LIABILITIES	
Accounts payable and accrued expenses	75,886
Accrued interest payable	334,284
Non-current liabilities:	
Due within one year	425,000
Due in more than one year	19,925,000
Total liabilities	<u>20,760,170</u>
NET POSITION	
Net investment in capital assets	2,686,804
Restricted for debt service	600,186
Unrestricted	(64,526)
Total net position	<u>\$ 3,222,464</u>

See notes to the financial statements

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 85,100	\$ 82,630	\$ -	\$ -	\$ (2,470)
Maintenance and operations	68,624	-	1,194	2,154,423	2,086,993
Interest on long-term debt	803,392	1,472,432	64,889	-	733,929
Total governmental activities	957,116	1,555,062	66,083	2,154,423	2,818,452
Change in net position					2,818,452
Net position - beginning					404,012
Net position - ending					<u>\$ 3,222,464</u>

See notes to the financial statements

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 11,360	\$ -	\$ -	\$ 11,360
Investments	-	934,470	908,311	1,842,781
Total assets	<u>\$ 11,360</u>	<u>\$ 934,470</u>	<u>\$ 908,311</u>	<u>\$ 1,854,141</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 75,886	\$ -	\$ -	\$ 75,886
Total liabilities	<u>75,886</u>	<u>-</u>	<u>-</u>	<u>75,886</u>
Fund balances:				
Restricted for:				
Debt service	-	934,470	-	934,470
Capital projects	-	-	908,311	908,311
Unassigned	(64,526)	-	-	(64,526)
Total fund balances	<u>(64,526)</u>	<u>934,470</u>	<u>908,311</u>	<u>1,778,255</u>
Total liabilities and fund balances	<u>\$ 11,360</u>	<u>\$ 934,470</u>	<u>\$ 908,311</u>	<u>\$ 1,854,141</u>

See notes to the financial statements

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

Total fund balances - governmental funds \$ 1,778,255

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	22,128,493	
Accumulated depreciation	-	22,128,493

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	(334,284)	
Bonds payable	(20,350,000)	(20,684,284)

Net position of governmental activities		\$ 3,222,464
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See notes to the financial statements

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 82,630	\$ 1,472,432	\$ -	\$ 1,555,062
Developer contributions	24,974	-	2,074,212	2,099,186
Interest income	-	64,889	80,211	145,100
Total revenues	107,604	1,537,321	2,154,423	3,799,348
EXPENDITURES				
Current:				
General government	85,100	-	-	85,100
Maintenance and operations	68,624	-	-	68,624
Debt Service:				
Principal	-	410,000	-	410,000
Interest	-	808,944	-	808,944
Capital outlay	-	-	4,660,554	4,660,554
Total expenditures	153,724	1,218,944	4,660,554	6,033,222
Excess (deficiency) of revenues over (under) expenditures	(46,120)	318,377	(2,506,131)	(2,233,874)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	-	(12,945)	12,945	-
Total other financing sources (uses)	-	(12,945)	12,945	-
Net change in fund balances	(46,120)	305,432	(2,493,186)	(2,233,874)
Fund balances - beginning	(18,406)	629,038	3,401,497	4,012,129
Fund balances - ending	\$ (64,526)	\$ 934,470	\$ 908,311	\$ 1,778,255

See notes to the financial statements

**BALM GROVE 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, 2024**

Net change in fund balances - total governmental funds	\$ (2,233,874)
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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.	4,660,554
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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.	410,000
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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. □	(23,780)
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Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Change in accrued interest	<u>5,552</u>
Change in net position of governmental activities	<u>\$ 2,818,452</u>

See notes to the financial statements

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Balm Grove Community Development District ("District") was established on March 9, 2021, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Hillsborough County Ordinance 21-8. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2024, four of the Board members are affiliated with Eisenhower Property Group, LLC, and one is affiliated with Lennar Corporation ("Developers").

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.

Prepaid Items

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

Capital Assets

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

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

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

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

	Amortized cost	Credit Risk	Maturities
			Weighted average of the fund portfolio 31 days
First American Gov Fd Cl Y	\$ 1,842,781	S&P AAAM	
Total Investments	<u>\$ 1,842,781</u>		

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

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

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Recreation facilities under construction	\$ 53,130	\$ -	\$ -	\$ 53,130
Infrastructure under construction	17,414,809	4,660,554	-	22,075,363
Total capital assets, not being depreciated	17,467,939	4,660,554	-	22,128,493
Governmental activities capital assets, net	\$ 17,467,939	\$ 4,660,554	\$ -	\$ 22,128,493

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$42,304,201. The infrastructure will include roadways, sewer and wastewater systems, and land improvements, including wetland mitigation areas. In addition, the project will include irrigation, and an amenity facility. A portion of the project costs was expected to be financed with the proceeds from the issuance of Series 2022 Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, the sewer and wastewater systems and roadways are to be conveyed to others for ownership and maintenance responsibilities.

During the current year, the District paid the Developer \$1,557,578 for the acquisition of infrastructure.

NOTE 6 – LONG-TERM LIABILITIES

Series 2022

On March 3, 2022, the District issued \$21,435,000 of Special Assessment Bonds, Series 2022, (Series 2022 Project), consisting of multiple term bonds with due dates ranging from November 1, 2027 through November 1, 2051 and interest rates ranging from 3.25% to 4.125%. The Bonds were issued to finance the costs of acquisition of the Series 2022 Project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2022. Principal on the Bonds is to be paid serially commencing November 1, 2022 through November 1, 2051.

The Series 2022 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 Indentures established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

Long-term Debt Activity

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2022	\$ 20,760,000	\$ -	\$ 410,000	\$ 20,350,000	\$ 425,000
Total	\$ 20,760,000	\$ -	\$ 410,000	\$ 20,350,000	\$ 425,000

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

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 425,000	\$ 795,375	\$ 1,220,375
2026	440,000	781,319	1,221,319
2027	450,000	766,856	1,216,856
2028	465,000	751,988	1,216,988
2029	480,000	735,731	1,215,731
2030-2034	2,680,000	3,398,091	6,078,091
2035-2039	3,250,000	2,823,625	6,073,625
2040-2044	3,950,000	2,105,094	6,055,094
2045-2049	4,815,000	1,213,059	6,028,059
2050-2053	3,395,000	213,984	3,608,984
Total	\$ 20,350,000	\$ 13,585,122	\$ 33,935,122

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns the land within the District; therefore, assessment revenues in the debt service fund include the assessments levied on those lots owned by the Developer.

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$24,974. In addition, the Developer contributed \$2,074,212 to the capital projects fund in order to fund certain construction related expenses during the current fiscal year.

NOTE 8 – CONCENTRATION

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

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

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

NOTE 11 – DEFICIT FUND EQUITY

The general fund had a deficit fund balance of (\$64,526) at September 30, 2024. The deficit will be covered by assessments in the subsequent period.

**BALM GROVE 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, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Assessments	\$ 118,425	\$ 153,226	\$ 82,630	\$ (70,596)
Developer contributions	-	-	24,974	24,974
Total revenues	118,425	153,226	107,604	(45,622)
EXPENDITURES				
Current:				
General government	105,225	105,225	85,100	20,125
Maintenance and operations	13,200	48,001	68,624	(20,623)
Total expenditures	118,425	153,226	153,724	(498)
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	(46,120)	<u>\$ (46,120)</u>
Fund balance - beginning			(18,406)	
Fund balance - ending			<u>\$ (64,526)</u>	

See notes to required supplementary information

**BALM GROVE 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. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by \$34,801 and increase appropriations by \$34,801. Actual general fund expenditures for the fiscal year ended September 30, 2024 exceeded appropriations by \$498.

**BALM GROVE 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, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	9
Employee compensation	\$0
Independent contractor compensation	\$89,324.42
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 - \$133.28 - \$199.92 Debt service - \$1,382.86- \$2,074.30
Special assessments collected	\$1,555,062
Outstanding Bonds: Series 2022	\$20,350,000



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

To the Board of Supervisors
Balm Grove 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 Balm Grove Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 17, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 17, 2025



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road • Suite 301
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
Balm Grove Community Development District
Hillsborough County, Florida

We have examined Balm Grove Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

June 17, 2025



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

To the Board of Supervisors
Balm Grove Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Balm Grove Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 17, 2025.

Auditor's Responsibility

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

Other Reporting Requirements

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

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Balm Grove 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 Balm Grove Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 17, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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, 2023.

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, 2024.

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

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, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. 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.

RESOLUTION 2025-07

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BALM GROVE COMMUNITY DEVELOPMENT DISTRICT THAT:

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

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

Section 2. This Resolution shall become effective upon adoption.

PASSED AND ADOPTED THIS 10TH DAY OF JULY 2025.

**BALM GROVE
COMMUNITY DEVELOPMENT DISTRICT**

CHAIRMAN

ATTEST:

ASSISTANT SECRETARY

**MINUTES OF MEETING
BALM GROVE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Balm Grove Community Development District was held on Thursday, June 5, 2025 and called to order at 3:07pm 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>)
Ryan Motko	Assistant Secretary
Alberto Viera	Assistant Secretary
Kelly Evans	Assistant Secretary

Also present were:

Michael Perez	District Manager
Jayna Cooper	District Manager
Kathryn Hopkinson	District Counsel
John Vericker	District Counsel
Tyson Waag	District Engineer (<i>via phone</i>)

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

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**
Mr. Perez called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Public Comments**
There being none, the next order of business followed.

THIRD ORDER OF BUSINESS **Business Items**
A. Consideration of Resolution 2025-05; Authorizing Spending Authority for District Manager and Chair of the Board

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, Resolution 2025-05; Authorizing Spending Authority with a limit of \$5,000 to District Manager, and \$10,000 to Chairperson and \$15,000 for emergency spending, was adopted. 5-0

B. Consideration of Resolution 2025-06; Approving Proposed Budget and Setting Public Hearing

Mr. Perez, discussed budgeting items and advised the Board, that for this budget, Management has worked directly with Mr. de la Ossa, Project Managers, District staff, and vendors to set an accurate O&M amount for the fiscal year of \$587,760.

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, Resolution 2025-06; Approving Proposed Budget including the O&M budget high mark at \$587,760 and Setting Public Hearing for Thursday, August 7, 2025 at 2:00pm at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, as discussed, was adopted. 5-0

FOURTH ORDER OF BUSINESS

Consent Agenda

- A. Approval of Minutes of the May 01, 2025, Regular Meeting**
- B. Consideration of Operation and Maintenance for April 2025**
- C. Acceptance of the Financials and Approval of the Check Register for April 2025**

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

FIFTH ORDER OF BUSINESS

Staff Reports

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

There being no reports, the next item followed.

Mr. Perez, informed the Board new area east to be maintained by pond banks and ROW but weather has delayed them some. Expected this week to start.

i. Field Inspections Report

The Field Inspections Report was presented, a copy of which was included in the agenda package.

SIXTH ORDER OF BUSINESS

Board of Supervisors' Requests and Comments

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. De la Ossa seconded by Mr. Viera, with all in favor, the meeting was adjourned at 3:20 pm. 5-0

Michael Perez
District Manager

Carlos de la Ossa
Chairperson

BALM GROVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
ECO-LOGIC SERVICES LLC	4/30/2025	5145	\$1,350.00	\$1,350.00	pond maint April 2025
ECO-LOGIC SERVICES LLC	5/29/2025	5268	\$3,675.00	\$3,675.00	May 2025 Pond maintenance, ditch, and conservation area
INFRAMARK LLC	5/2/2025	149008	\$100.00		May 2025 Website admin
INFRAMARK LLC	5/2/2025	149008	\$750.00		May 2025 ACCOUNTING SVCS
INFRAMARK LLC	5/2/2025	149008	\$2,083.33		May 2025 District manager
INFRAMARK LLC	5/2/2025	149008	\$2,258.33		May 2025 Field management
INFRAMARK LLC	5/2/2025	149008	\$350.00		May 2025 Dissemination services
INFRAMARK LLC	5/2/2025	149008	\$50.00	\$5,591.66	May 2025 data storage
LANDSCAPE MAINT PROFESSIONALS INC	1/27/2025	310096	\$3,775.00	\$3,775.00	GROUND MAINT Jan 2025
Monthly Contract Subtotal			\$14,391.66	\$14,391.66	
Variable Contract					
STRALEY ROBIN VERICKER	5/6/2025	26472	\$2,865.00	\$2,865.00	district counsel April 2025
Variable Contract Subtotal			\$2,865.00	\$2,865.00	
Utilities					
TECO	5/16/2025	051625 211031805164	\$3,298.09	\$3,298.09	ELECTRIC
TECO	5/15/2025	051525 221009210867	\$393.97	\$393.97	April 10 - May 9, 2025 Electric
TECO	5/15/2025	051525 211034291436	\$28.96	\$28.96	ELECTRIC
TECO	5/16/2025	051625 211031840005	\$1,489.53	\$1,489.53	ELECTRIC
TECO	5/16/2025	051625 221009453830	\$255.68	\$255.68	ELECTRIC
Utilities Subtotal			\$5,466.23	\$5,466.23	
Regular Services					
ALBERTO VIERA	5/1/2025	AV-050125	\$200.00	\$200.00	BOARD 5/1/25
CARLOS DE LA OSSA	5/1/2025	CO-050125	\$200.00	\$200.00	BOARD 5/1/25
GRAU & COMPANY	5/1/2025	27376	\$1,000.00	\$1,000.00	AUDIT FYE 09/30/24
KELLY A EVANS	5/1/2025	KE-050125	\$200.00	\$200.00	BOARD 5/1/25
NICHOLAS J. DISTER	5/1/2025	ND-050125	\$200.00	\$200.00	BOARD 5/1/25
RYAN MOTKO	5/1/2025	RM-050125	\$200.00	\$200.00	BOARD 5/1/25
STANTEC CONSULTING SERVICES INC	4/30/2025	2389993	\$5,033.00	\$5,033.00	district engineer March 2025
TREE FARM 2, INC.	4/1/2025	10-180487	\$7,489.00	\$7,489.00	LANDSCAPE SERVICES
TREE FARM 2, INC.	3/1/2025	10-178967	\$7,489.00	\$7,489.00	LANDSCAPE SERVICES
TREE FARM 2, INC.	5/1/2025	10-190854	\$7,489.00	\$7,489.00	LANDSCAPE MAINTENANCE

BALM GROVE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
U.S. BANK	3/25/2025	7691619	\$4,040.63	\$4,040.63	TRUSTEE FEES 03/01/25-02/28/26
Regular Services Subtotal			\$33,540.63	\$33,540.63	
Additional Services					
TREE FARM 2, INC.	4/28/2025	10-190277	\$457.00	\$457.00	irrigation repairs
Additional Services Subtotal			\$457.00	\$457.00	
TOTAL			\$56,720.52	\$56,720.52	

PO Box 18204
Sarasota, FL 34276

Date	Invoice #
4/30/2025	5145

Balm Grove CDD
c/o Inframark
2005 Pan Am Circle Ste 300
Tampa, FL 33607

Description		Amount
Lake maintenance services for April 2025		1,350.00
Total		\$1,350.00

Pete@Eco-Logic-Services.com

PO Box 18204
Sarasota, FL 34276

Date	Invoice #
5/29/2025	5268

Balm Grove CDD
c/o Inframark
2005 Pan Am Circle Ste 300
Tampa, FL 33607

[illegible]

Pete@Eco-Logic-Services.com



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE

INVOICE#

149008

DATE

5/2/2025

CUSTOMER ID

C2377

NET TERMS

Net 30

PO#**DUE DATE**

6/1/2025

BILL TO

Balm Grove Community Development
District
District Management Services, LLC d/
b/a Mertius Districts
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: May 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Website Maintenance / Admin	1	Ea	100.00		100.00
Accounting Services	1	Ea	750.00		750.00
District Management	1	Ea	2,083.33		2,083.33
Field Management	1	Ea	2,258.33		2,258.33
Dissemination Services	1	Ea	350.00		350.00
Technology / Data Storage	1	Ea	50.00		50.00
Subtotal					5,591.66

Subtotal \$5,591.66

Tax \$0.00

Total Due \$5,591.66

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

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

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

Account Name: INFRAMARK, LLC

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

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

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

Please Remit Payment to:

Juniper Landscaping of Florida, LLC
PO Box 628395
Orlando FL 32862-8395



Invoice 310096

Bill To
Balm Grove CDD c/o Inframark 313 Campus Street Celebration, FL 34747

Date	Due Date
01/27/25	2/26/2025
Account Owner	PO#
Lou Sheehan	

Item	Amount
#309452 - Balm Grove CDD- Landscape Maintenance Agreement -2024 Lakeland January 2025	\$3,775.00

Grand Total \$3,775.00

1-30 Days	31-60 Days (Past Due)	61-90 Days (Past Due)	91-120 Days (Past Due)	121+ Days (Past Due)
\$0.00	\$0.00	\$0.00	\$3,775.00	\$0.00

**Aging displayed on invoice only refers to balances after 1/1/18 for this property.

***This invoice is governed by, and specifically incorporates, the terms and conditions agreed to by the parties in the Proposal/Contract referenced above.

Thank you for allowing us to serve you.

JuniperLandscaping.com
813.475.76500

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Balm Grove CDD
Inframark
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

May 06, 2025

Client: 001541

Matter: 000001

Invoice #: 26472

Page: 1

RE: General

For Professional Services Rendered Through April 30, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
4/2/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
4/2/2025	AM	PREPARE DRAFT PUBLICATION AD FOR BUDGET.	0.6	\$105.00
4/2/2025	KCH	REVIEW AGENDA PACKAGE.	0.2	\$65.00
4/3/2025	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.6	\$225.00
4/3/2025	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON.	0.4	\$130.00
4/4/2025	KCH	REVIEW LEGAL FOR EXPANSION PARCEL.	0.7	\$227.50
4/8/2025	CAW	REVIEW 16 LEGAL DESCRIPTIONS AND SKETCHES FOR BOUNDARY CONTRACTION AND ADDITION.	2.5	\$812.50
4/8/2025	AM	REVIEW PROPOSED BUDGET FOR FISCAL YEAR 2025-2026 RE INCREASE; PREPARE DRAFT MAILED NOTICE LETTER AND PUBLICATION ADS FOR BUDGET.	1.8	\$315.00
4/18/2025	KCH	PREPARE FOR AND ATTEND EPG OPERATIONS MEETING VIA TEAMS.	0.2	\$65.00
4/24/2025	KCH	REVIEW AGENDA PACKAGE.	0.3	\$97.50
4/28/2025	JMV	PREPARE RESOLUTION FOR CDD BOARD MEETING.	0.8	\$300.00
4/29/2025	JMV	TELEPHONE CALL WITH B. LAMB.	0.4	\$150.00
4/29/2025	LC	REVIEW STATUS OF POTENTIAL BOUNDARY AMENDMENT.	0.1	\$17.50
4/29/2025	KCH	TEAMS CALL WITH INFRAMARK TEAM (B.LAMB) REGARDING BOUNDARY AMENDMENTS AND BOND ISSUENCES.	0.2	\$65.00

SERVICES

Date	Person	Description of Services	Hours	Amount
4/30/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
4/30/2025	KCH	REVIEW AGENDA PACKAGE.	0.2	\$65.00
Total Professional Services			9.6	\$2,865.00
Total Services			\$2,865.00	
Total Disbursements			\$0.00	
Total Current Charges				\$2,865.00
Previous Balance				\$1,460.00
Less Payments				(\$1,460.00)
PAY THIS AMOUNT				\$2,865.00

Please Include Invoice Number on all Correspondence



BALM GROVE COMMUNITY DEVELOPMENT
BALM GROVE W PH 1
WIMAUMA, FL 33598

Statement Date: May 16, 2025

Amount Due: \$3,298.09

Due Date: June 06, 2025

Account #: 211031805164

Account Summary

Current Service Period: April 11, 2025 - May 12, 2025

Previous Amount Due	\$3,268.45
Payment(s) Received Since Last Statement	-\$3,268.45

Current Month's Charges	\$3,298.09
-------------------------	------------

Amount Due by June 06, 2025	\$3,298.09
-----------------------------	------------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.



DOWNED IS DANGEROUS!

If you see a downed power line, move
a safe distance away and call 911.

For more safety tips, visit
TampaElectric.com/PowerLineSafety

Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 211031805164

Due Date: June 06, 2025



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$3,298.09

Payment Amount: \$ _____

622989373142

BALM GROVE COMMUNITY DEVELOPMENT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6229893731422110318051640000003298090



Service For:
BALM GROVE W PH 1
WIMAUMA, FL 33598

Account #: 211031805164
Statement Date: May 16, 2025
Charges Due: June 06, 2025

Service Period: Apr 11, 2025 - May 12, 2025

Rate Schedule: Lighting Service

Charge Details

Important Messages

Be Prepared This Storm Season

Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 32 days

Lighting Energy Charge	1342 kWh @ \$0.03412/kWh	\$45.79
Fixture & Maintenance Charge	71 Fixtures	\$1173.08
Lighting Pole / Wire	71 Poles	\$2010.72
Lighting Fuel Charge	1342 kWh @ \$0.03059/kWh	\$41.05
Storm Protection Charge	1342 kWh @ \$0.00559/kWh	\$7.50
Clean Energy Transition Mechanism	1342 kWh @ \$0.00043/kWh	\$0.58
Storm Surcharge	1342 kWh @ \$0.01230/kWh	\$16.51
Florida Gross Receipt Tax		\$2.86

Lighting Charges

\$3,298.09

Total Current Month's Charges

\$3,298.09

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

Contact Us

Online:
TampaElectric.com

Phone:
Commercial Customer Care:
866-832-6249
Residential Customer Care:
813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)

Hearing Impaired/TTY:
7-1-1
Power Outage:
877-588-1010
Energy-Saving Programs:
813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



BALM GROVE COMMUNITY DEVELOPMENT
11480 COUNTY ROAD 672, PMP
RIVERVIEW, FL 33579

Statement Date: May 15, 2025

Amount Due: \$393.97

Due Date: June 05, 2025
Account #: 221009210867

Account Summary

Current Service Period: April 10, 2025 - May 09, 2025

Previous Amount Due	\$343.84
Payment(s) Received Since Last Statement	-\$343.84
Current Month's Charges	\$393.97

Amount Due by June 05, 2025 \$393.97

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight



Your average daily kWh used was **173.33% higher** than the same period last year.



Your average daily kWh used was **10.81% higher** than it was in your previous period.



Scan here to view your account online.



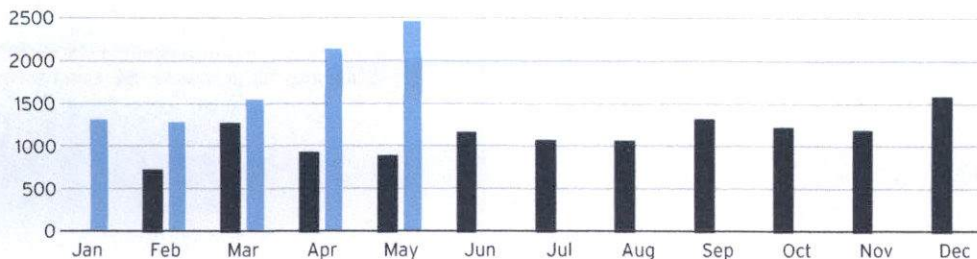
DOWNED IS DANGEROUS!

If you see a downed power line, move a safe distance away and call 911.

For more safety tips, visit

TampaElectric.com/PowerLineSafety

Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 221009210867

Due Date: June 05, 2025



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$393.97

Payment Amount: \$ _____

681013828641

00004622 FTECO105162504443610 00000 02 01000000 11368 004

BALM GROVE COMMUNITY DEVELOPMENT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6810138286412210092108670000000393977



Service For:
11480 COUNTY ROAD 672
PMP, RIVERVIEW, FL 33579

Account #: 221009210867
Statement Date: May 15, 2025
Charges Due: June 05, 2025

Meter Read

Meter Location: BOOSTER PUMP

Service Period: Apr 10, 2025 - May 09, 2025

Rate Schedule: General Service - Non Demand

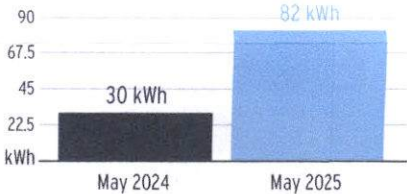
Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000852833	05/09/2025	20,956	18,495	2,461 kWh	1	30 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	30 days @ \$0.63000	\$18.90
Energy Charge	2,461 kWh @ \$0.08641/kWh	\$212.66
Fuel Charge	2,461 kWh @ \$0.03083/kWh	\$75.87
Storm Protection Charge	2,461 kWh @ \$0.00577/kWh	\$14.20
Clean Energy Transition Mechanism	2,461 kWh @ \$0.00418/kWh	\$10.29
Storm Surcharge	2,461 kWh @ \$0.02121/kWh	\$52.20
Florida Gross Receipt Tax		\$9.85
Electric Service Cost		\$393.97

Total Current Month's Charges \$393.97

Avg kWh Used Per Day



Important Messages

Be Prepared This Storm Season
Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update
Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill

- Bank Draft**
Visit TECOaccount.com for free recurring or one time payments via checking or savings account.
- In-Person**
Find list of Payment Agents at TampaElectric.com
- Mail A Check**
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TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111
- Credit or Debit Card**
Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.
- Phone**
Toll Free: **866-689-6469**

Contact Us

- Online:**
TampaElectric.com

Phone:
Commercial Customer Care: 866-832-6249
Residential Customer Care: 813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:** 7-1-1

Power Outage: 877-588-1010

Energy-Saving Programs: 813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



BALM GROVE COMMUNITY DEVELOPMENT
13401 NEW JADE AVE, LFT STN
RIVERVIEW, FL 33579

Statement Date: May 15, 2025

Amount Due: \$28.96

Due Date: June 05, 2025
Account #: 211034391436

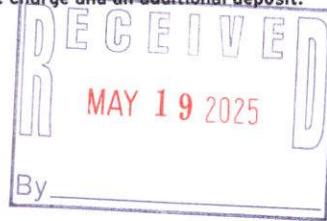
Account Summary

Current Service Period: April 10, 2025 - May 09, 2025

Previous Amount Due	\$483.40
Payment(s) Received Since Last Statement	-\$483.40
Miscellaneous Credits	-\$1.07
Credit balance after payments and credits	-\$1.07
Current Month's Charges	\$30.03

Amount Due by June 05, 2025 \$28.96

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Your Energy Insight

Your average daily kWh used was **900% higher** than it was in your previous period.



Scan here to view your account online.



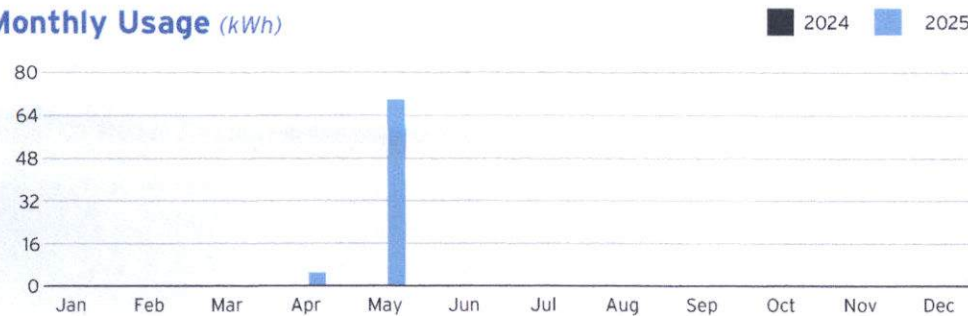
DOWNED IS DANGEROUS!

If you see a downed power line, move a safe distance away and call 911.

For more safety tips, visit

TampaElectric.com/PowerLineSafety

Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 211034391436

Due Date: June 05, 2025



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$28.96

Payment Amount: \$ _____

658791682394

BALM GROVE COMMUNITY DEVELOPMENT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6587916823942110343914360000000028967



Service For:
13401 NEW JADE AVE
LFT STN, RIVERVIEW, FL 33579

Account #: 211034391436
Statement Date: May 15, 2025
Charges Due: June 05, 2025

Meter Read

Meter Location: LIFT STATION

Service Period: Apr 10, 2025 - May 09, 2025

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000850481	05/09/2025	75		5		70 kWh	1	30 Days

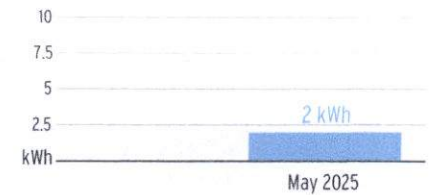
Charge Details



Electric Charges

Daily Basic Service Charge	30 days @ \$0.63000	\$18.90
Energy Charge	70 kWh @ \$0.08641/kWh	\$6.05
Fuel Charge	70 kWh @ \$0.03083/kWh	\$2.16
Storm Protection Charge	70 kWh @ \$0.00577/kWh	\$0.40
Clean Energy Transition Mechanism	70 kWh @ \$0.00418/kWh	\$0.29
Storm Surcharge	70 kWh @ \$0.02121/kWh	\$1.48
Florida Gross Receipt Tax		\$0.75
Electric Service Cost		\$30.03

Avg kWh Used Per Day



Important Messages

Be Prepared This Storm Season

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Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.

Total Current Month's Charges

\$30.03



Miscellaneous Credits

Sales Tax Credit	-\$1.07
Total Current Month's Credits	-\$1.07

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



BALM GROVE COMMUNITY DEVELOPMENT
BALM GROVE W PH 2
WIMAUMA, FL 33598

Statement Date: May 16, 2025

Amount Due: \$1,489.53

Due Date: June 06, 2025

Account #: 211031840005

Account Summary

Current Service Period: April 11, 2025 - May 12, 2025

Previous Amount Due	\$1,489.53
Payment(s) Received Since Last Statement	-\$1,489.53

Current Month's Charges	\$1,489.53
-------------------------	------------

Amount Due by June 06, 2025 \$1,489.53

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.



**DOWNED IS
DANGEROUS!**

If you see a downed power line, move
a safe distance away and call 911.

For more safety tips, visit
TampaElectric.com/PowerLineSafety

Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 211031840005

Due Date: June 06, 2025

Amount Due: \$1,489.53

Payment Amount: \$ _____

622989373143

BALM GROVE COMMUNITY DEVELOPMENT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6229893731432110318400050000001489535



Service For:
BALM GROVE W PH 2
WIMAUMA, FL 33598

Account #: 211031840005
Statement Date: May 16, 2025
Charges Due: June 06, 2025

Service Period: Apr 11, 2025 - May 12, 2025

Rate Schedule: Lighting Service

Charge Details

Important Messages

Be Prepared This Storm Season

Visit **FloridaDisaster.org** or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 32 days

Lighting Energy Charge	608 kWh @ \$0.03412/kWh	\$20.74
Fixture & Maintenance Charge	32 Fixtures	\$531.52
Lighting Pole / Wire	32 Poles	\$906.24
Lighting Fuel Charge	608 kWh @ \$0.03059/kWh	\$18.60
Storm Protection Charge	608 kWh @ \$0.00559/kWh	\$3.40
Clean Energy Transition Mechanism	608 kWh @ \$0.00043/kWh	\$0.26
Storm Surcharge	608 kWh @ \$0.01230/kWh	\$7.48
Florida Gross Receipt Tax		\$1.29

Lighting Charges

\$1,489.53

Total Current Month's Charges

\$1,489.53

00000037-0000368-Page 4 of 26

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



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866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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BALM GROVE COMMUNITY DEVELOPMENT
12974 VIOLET FLAME AVE
WIMAUMA, FL 33598

Statement Date: May 16, 2025

Amount Due: \$255.68

Due Date: June 06, 2025

Account #: 221009453830

Account Summary

Current Service Period: April 11, 2025 - May 12, 2025

Previous Amount Due	\$319.64
Payment(s) Received Since Last Statement	-\$319.64

Current Month's Charges	\$255.68
-------------------------	----------

Amount Due by June 06, 2025	\$255.68
-----------------------------	----------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight



Your average daily kWh used was **29.41% lower** than it was in your previous period.



Scan here to view your account online.

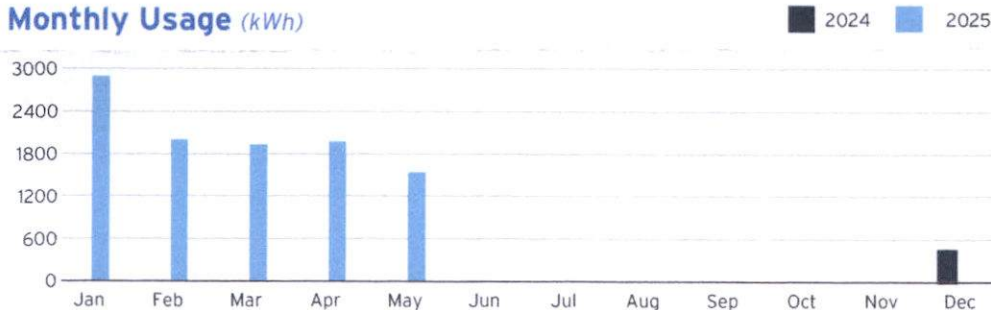


DOWNED IS DANGEROUS!

If you see a downed power line, move a safe distance away and call 911.

For more safety tips, visit TampaElectric.com/PowerLineSafety

Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221009453830

Due Date: June 06, 2025



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$255.68

Payment Amount: \$ _____

664964475959

BALM GROVE COMMUNITY DEVELOPMENT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6649644759592210094538300000000255680



Service For:
12974 VIOLET FLAME AVE
WIMAUMA, FL 33598

Account #: 221009453830
Statement Date: May 16, 2025
Charges Due: June 06, 2025

Meter Read

Meter Location: IRR WELL

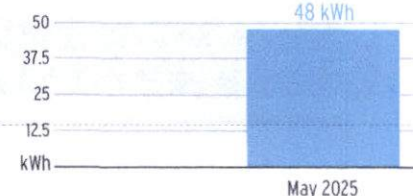
Service Period: Apr 11, 2025 - May 12, 2025

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000853590	05/12/2025	10,790	9,246		1,544 kWh	1	32 Days

Charge Details

Avg kWh Used Per Day



Important Messages

Be Prepared This Storm Season

Visit FloridaDisaster.org or your county's emergency management website for emergency plans, evacuation and flood zones, emergency shelter locations, government alerts, flood insurance, property protection and more.

Quarterly Fuel Source Update

Tampa Electric's diverse fuel mix for the 12-month period ending March 2025 includes Natural Gas 80%, Purchased Power 10%, Solar 10% and Coal 0%.



Electric Charges

Daily Basic Service Charge	32 days @ \$0.63000	\$20.16
Energy Charge	1,544 kWh @ \$0.08641/kWh	\$133.42
Fuel Charge	1,544 kWh @ \$0.03083/kWh	\$47.60
Storm Protection Charge	1,544 kWh @ \$0.00577/kWh	\$8.91
Clean Energy Transition Mechanism	1,544 kWh @ \$0.00418/kWh	\$6.45
Storm Surcharge	1,544 kWh @ \$0.02121/kWh	\$32.75
Florida Gross Receipt Tax		\$6.39
Electric Service Cost		\$255.68

Total Current Month's Charges

\$255.68

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



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Tampa, FL 33631-3318
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813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Balm Grove

Board Meeting Date: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	\$200.00
2	Nicholas Dister	X	\$200.00
3	Kelly Evans	X	\$200.00
4	Alberto Viera	X	\$200.00
5	Ryan Motko	X	\$200.00

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

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

REVISED 5/5/2025 10:12

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Balm Grove

Board Meeting Date: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	\$200.00
2	Nicholas Dister	X	\$200.00
3	Kelly Evans	X	\$200.00
4	Alberto Viera	X	\$200.00
5	Ryan Motko	X	\$200.00

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

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Balm Grove Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 27376
Date 05/01/2025

SERVICE	AMOUNT
Audit FYE 09/30/2024	\$ <u>1,000.00</u>
Current Amount Due	\$ <u><u>1,000.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,000.00	0.00	0.00	0.00	0.00	1,000.00

Payment due upon receipt.

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Balm Grove

Board Meeting Date: May 1, 2025

	Name	Please X	Paid
1	Carlos de la Ossa	X	\$200.00
2	Nicholas Dister	X	\$200.00
3	Kelly Evans	X	\$200.00
4	Alberto Viera	X	\$200.00
5	Ryan Motko	X	\$200.00

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

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Balm Grove

Board Meeting Date: May 1, 2025

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3	Kelly Evans	X	\$200.00
4	Alberto Viera	X	\$200.00
5	Ryan Motko	X	\$200.00

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Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Balm Grove

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3	Kelly Evans	X	\$200.00
4	Alberto Viera	X	\$200.00
5	Ryan Motko	X	\$200.00

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

Approved for payment:

Michael Perez
District Manager Signature

5/5/2025
Date

Invoice Number	2389993
Invoice Date	April 30, 2025
Purchase Order	238202121
Customer Number	167318
Project Number	238202121

Bill To

Balm Grove Community
Development District
Accounts Payable
c/o Meritus Districts
2005 Pan Am Circle Suite 300
Tampa FL 33607
United States

EFT/ACH Remit To (Preferred)

Stantec Consulting Services Inc. (SCSI)
Bank of America
ABA No. : 111000012
Account No: 3752096026
Email Remittance: eft@stantec.com

Alternative Remit To

Stantec Consulting Services
Inc. (SCSI)
13980 Collections Center Drive
Chicago IL 60693
United States

Project	Balm Grove CDD			
	Project Manager	Stewart, Tonja L	Contract Upset	14,223.50
	Current Invoice Total (USD)	5,033.00	Contract Billed to Date	9,209.00
			For Period Ending	April 25, 2025

Top Task 2025 2025 FY General Consulting

Professional Services

Billing Level		Current Hours	Rate	Current Amount
Level 07	Nurse, Vanessa M	29.00	167.00	4,843.00
Level 10	Waag, R Tyson (Tyson)	1.00	190.00	190.00
	Subtotal Professional Services	<u>30.00</u>		<u>5,033.00</u>

Top Task Subtotal	2025 FY General Consulting	5,033.00
	Total Fees & Disbursements	<u>5,033.00</u>
	INVOICE TOTAL (USD)	5,033.00

Net Due in 30 Days or in accordance with terms of the contract

Stantec will not change our banking information. If you receive a request noting our banking information has changed, please contact your Stantec Project Manager

Billing Backup

Date	Project	Task	Expnd Type	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2025-03-20	238202121	2025	Direct - Regular	NURSE, VANESSA M	4.50	167.00	751.50	PREPARED NEW MAINTENANCE MAP	
2025-03-21	238202121	2025	Direct - Regular	NURSE, VANESSA M	1.00	167.00	167.00	PREPARED NEW MAINTENANCE MAP	
2025-03-24	238202121	2025	Direct - Regular	NURSE, VANESSA M	7.50	167.00	1,252.50	UPDATED OWNERSHIP MAP AND PREPARED NEW EASEMENT & MAINTENANCE MAPS	
2025-03-25	238202121	2025	Direct - Regular	NURSE, VANESSA M	8.00	167.00	1,336.00	UPDATED OWNERSHIP MAP AND PREPARED NEW EASEMENT & MAINTENANCE MAPS	
2025-03-26	238202121	2025	Direct - Overtime	NURSE, VANESSA M	5.00	167.00	835.00	UPDATED OWNERSHIP MAP AND PREPARED NEW EASEMENT & MAINTENANCE MAPS	
2025-03-26	238202121	2025	Direct - Regular	NURSE, VANESSA M	3.00	167.00	501.00	UPDATED OWNERSHIP MAP AND PREPARED NEW EASEMENT & MAINTENANCE MAPS	
2025-03-06	238202121	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.50	190.00	95.00	REVIEW AGENDA AND MEETING ATTENDANCE.	
2025-03-11	238202121	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.25	190.00	47.50	MAPPING COORDINATION MEETING.	
2025-03-12	238202121	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.25	190.00	47.50	TEAM COORDINATION MEETING.	
Total Project 238202121					30.00		\$5,033.00		

Tree Farm 2, Inc.
DBA Cornerstone Solutions Group

14620 Bellamy Brothers Blvd Dade City, FL 33525

Phone 866-617-2235 Fax 866-929-6998

AR@CornerstoneSolutionsGroup.com

Tax ID: 61-1632592

www.CornerstoneSolutionsGroup.com

Date	Invoice #
4/1/2025	10-180487

Invoice Created By

Bill To

Balm Grove Development, LLC c/o Inframark
Attn: District Manager Michael Perez
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Field Mgr/Super:	
Ship To	
BGD4348 - Balm Grove Com Dev Dist	
4348 Ben Topaz Blue Street	
Wimauma, FL	

P.O. No.		W.O. No.	Account #	Cost Code	Terms	Project	
					Net 30	BGD4348 - Balm Grove Com Dev Dist, #M...	
Quantity	Description		U/M	Rate	Serviced Date	Amount	
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance			2,950.00	4/1/2025	2,950.00	
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance - Additional Areas			2,975.00	4/1/2025	2,975.00	
1	Monthly Contracted Landscape Maintenance Services. Services include Fert & Pest Control Program			894.00	4/1/2025	894.00	
1	Monthly Contracted Landscape Maintenance Services. Services include Irrigation Management			670.00	4/1/2025	670.00	

Accounts over 60 days past due will be subject to credit hold and services may be suspended. All past due amounts are subject to interest at 1.5% per month plus costs of collection including attorney fees if incurred.

Total	\$7,489.00
Payments/Credits	\$0.00
Balance Due	\$7,489.00

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DBA Cornerstone Solutions Group

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Phone 866-617-2235 Fax 866-929-6998

AR@CornerstoneSolutionsGroup.com

Tax ID: 61-1632592

www.CornerstoneSolutionsGroup.com

Date	Invoice #
3/1/2025	10-178967

Invoice Created By

Bill To

Balm Grove Development, LLC c/o Inframark
Attn: District Manager Michael Perez
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Field Mgr/Super:	
Ship To	
BGD4348 - Balm Grove Com Dev Dist	
Topaz Blue Street	
Wimauma, FL	

P.O. No.		W.O. No.	Account #	Cost Code	Terms	Project	
					Net 30	BGD4348 - Balm Grove Com Dev Dist, #M...	
Quantity	Description	U/M	Rate	Serviced Date	Amount		
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance		2,950.00	3/1/2025	2,950.00		
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance - Additional Areas		2,975.00	3/1/2025	2,975.00		
1	Monthly Contracted Landscape Maintenance Services. Services include Fert & Pest Control Program		894.00	3/1/2025	894.00		
1	Monthly Contracted Landscape Maintenance Services. Services include Irrigation Management		670.00	3/1/2025	670.00		

Accounts over 60 days past due will be subject to credit hold and services may be suspended. All past due amounts are subject to interest at 1.5% per month plus costs of collection including attorney fees if incurred.

Total	\$7,489.00
Payments/Credits	\$0.00
Balance Due	\$7,489.00

Tree Farm 2, Inc.
DBA Cornerstone Solutions Group

14620 Bellamy Brothers Blvd Dade City, FL 33525

Phone 866-617-2235 Fax 866-929-6998

AR@CornerstoneSolutionsGroup.com

Tax ID: 61-1632592

www.CornerstoneSolutionsGroup.com

Date	Invoice #
5/1/2025	10-190854

Invoice Created By

Bill To

Balm Grove Development, LLC c/o Inframark
Attn: District Manager Michael Perez
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Field Mgr/Super:	
Ship To	
BGD4348 - Balm Grove Com Dev Dist	
4348 Ben Topaz Blue Street	
Wimauma, FL	

P.O. No.		W.O. No.	Account #	Cost Code	Terms	Project	
					Net 30	BGD4348 - Balm Grove Com Dev Dist, #M...	
Quantity	Description		U/M	Rate	Serviced Date	Amount	
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance			2,950.00	5/1/2025	2,950.00	
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance - Additional Areas			2,975.00	5/1/2025	2,975.00	
1	Monthly Contracted Landscape Maintenance Services. Services include Fert & Pest Control Program			894.00	5/1/2025	894.00	
1	Monthly Contracted Landscape Maintenance Services. Services include Irrigation Management			670.00	5/1/2025	670.00	

Accounts over 60 days past due will be subject to credit hold and services may be suspended. All past due amounts are subject to interest at 1.5% per month plus costs of collection including attorney fees if incurred.

Total	\$7,489.00
Payments/Credits	\$0.00
Balance Due	\$7,489.00



MK-WI-S300 GCFS
1555 N. Rivercenter Drive, Suite 300
Milwaukee, WI 53212

7691619



000001765 02 SP 106481281303990 P

Balm Grove Community Development DIS
ATTN Brian Lamb District Manager
2005 Pan AM Circle
Suite 300
Tampa, FL 33607





Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 7691619
Account Number: 250168000
Invoice Date: 03/25/2025
Direct Inquiries To: Duffy, Leanne M
Phone: (407)-835-3807

Balm Grove Community Development DIS
ATTN Brian Lamb District Manager
2005 Pan AM Circle
Suite 300
Tampa, FL 33607

United States
**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS SERIES 2022
(SERIES 2022 PROJECT) REVENUE ACCOUNT**

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE

\$4,040.63

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS SERIES 2022 (SERIES
2022 PROJECT) REVENUE ACCOUNT**

Invoice Number: 7691619
Account Number: 250168000
Current Due: \$4,040.63

Direct Inquiries To: Duffy, Leanne M
Phone: (407)-835-3807

Wire Instructions:

U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 250168000
Invoice # 7691619
Attn: Fee Dept St. Paul

Please mail payments to:

U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number: 7691619
Invoice Date: 03/25/2025
Account Number: 250168000
Direct Inquiries To: Duffy, Leanne M
Phone: (407)-835-3807

BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS SERIES 2022 (SERIES
2022 PROJECT) REVENUE ACCOUNT

Accounts Included	250168000	250168001	250168002	250168003	250168004	250168005
In This Relationship:	250168006	250168007	250168008			

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04111 Paying Agent / Regist / Trustee Agent	1.00	3,750.00	100.00%	\$3,750.00
Subtotal Administration Fees - In Advance 03/01/2025 - 02/28/2026				\$3,750.00
Incidental Expenses 03/01/2025 to 02/28/2026	3,750.00	0.0775		\$290.63
Subtotal Incidental Expenses				\$290.63
TOTAL AMOUNT DUE				\$4,040.63



Invoice

Tree Farm 2, Inc.
DBA Cornerstone Solutions Group
14620 Bellamy Brothers Blvd Dade City, FL 33525
Phone 866-617-2235 Fax 866-929-6998
AR@CornerstoneSolutionsGroup.com
Tax ID: 61-1632592
www.CornerstoneSolutionsGroup.com

Date	Invoice #
4/28/2025	10-190277

Invoice Created By

Bill To
Balm Grove Development, LLC c/o Inframark Attn: District Manager Michael Perez 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Field Mgr/Super:	
Ship To	BGD4348 - Balm Grove Com Dev Dist 4348 Ben Topaz Blue Street Wimauma, FL

P.O. No.	W.O. No.	Account #	Cost Code	Terms	Project	
				Net 30	BGD4348 - Balm Grove Com Dev Dist, #M...	
Quantity	Description		U/M	Rate	Serviced Date	Amount
1	Irrigation Repair: 4/21/25 Labor			300.00	4/21/2025	300.00
4	Parts: 6" POP UP SPRAY			20.00	4/21/2025	80.00
4	Parts: NOZZLES			5.00	4/21/2025	20.00
1	Parts: ROTOR			30.00	4/21/2025	30.00
4	Parts: 1/2 K FLEX			3.00	4/21/2025	12.00
1	Parts: 1/2 T			5.00	4/21/2025	5.00
2	Parts: 1/2 CAP			5.00	4/21/2025	10.00

Accounts over 60 days past due will be subject to credit hold and services may be suspended. All past due amounts are subject to interest at 1.5% per month plus costs of collection including attorney fees if incurred.

Total	\$457.00
Payments/Credits	\$0.00
Balance Due	\$457.00

Balm Grove Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2025

Prepared by:



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

BALM GROVE COMMUNITY DEVELOPMENT DISTRICT

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

ACCOUNT DESCRIPTION	SERIES 2022						TOTAL
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND		
ASSETS							
Cash - Operating Account	\$ 99,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,241
Due From Developer	23,780	-	-	-	-	-	23,780
Due From Other Funds	-	16,486	-	-	-	-	16,486
Investments:							
Acq. & Const. (Offsite Project)	-	-	141	-	-	-	141
Acq. & Construction - Amenity	-	-	677,452	-	-	-	677,452
Acquisition & Construction Account	-	-	4	-	-	-	4
Other	-	-	225,263	-	-	-	225,263
Reserve Fund	-	614,363	-	-	-	-	614,363
Revenue Fund	-	698,448	-	-	-	-	698,448
Utility Deposits	300	-	-	-	-	-	300
Fixed Assets							
Construction Work In Process	-	-	-	8,665,160	-	-	8,665,160
Amount To Be Provided	-	-	-	-	21,435,000	-	21,435,000
TOTAL ASSETS	\$ 123,321	\$ 1,329,297	\$ 902,860	\$ 8,665,160	\$ 21,435,000	\$ -	\$ 32,455,638
LIABILITIES							
Accounts Payable	\$ 3,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,675
Accounts Payable - Other	1,480	-	-	-	-	-	1,480
Bonds Payable	-	-	-	-	21,435,000	-	21,435,000
Due To Other Funds	-	-	16,486	-	-	-	16,486
Deferred Inflow of Resources	23,780	-	-	-	-	-	23,780
TOTAL LIABILITIES	28,935	-	16,486	-	21,435,000	-	21,480,421
FUND BALANCES							
Restricted for:							
Debt Service	-	1,329,297	-	-	-	-	1,329,297
Capital Projects	-	-	886,374	-	-	-	886,374
Unassigned:	94,386	-	-	8,665,160	-	-	8,759,546
TOTAL FUND BALANCES	94,386	1,329,297	886,374	8,665,160	-	-	10,975,217
TOTAL LIABILITIES & FUND BALANCES	\$ 123,321	\$ 1,329,297	\$ 902,860	\$ 8,665,160	\$ 21,435,000	\$ -	\$ 32,455,638

BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Tax Collector	\$ -	\$ 812	\$ 812	0.00%
Special Assmnts- Tax Collector	-	137,471	137,471	0.00%
Special Assmnts- CDD Collected	352,425	188,923	(163,502)	53.61%
TOTAL REVENUES	352,425	327,206	(25,219)	92.84%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	8,000	4,000	66.67%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	4,200	1,750	2,450	41.67%
ProfServ-Field Management	27,100	11,292	15,808	41.67%
ProfServ-Info Technology	600	250	350	41.67%
ProfServ-Recording Secretary	2,400	-	2,400	0.00%
ProfServ-Trustee Fees	6,500	4,041	2,459	62.17%
District Counsel	15,000	13,788	1,212	91.92%
District Engineer	9,500	11,185	(1,685)	117.74%
Administrative Services	4,500	-	4,500	0.00%
District Management	25,000	10,417	14,583	41.67%
Accounting Services	9,000	4,500	4,500	50.00%
Auditing Services	6,000	2,500	3,500	41.67%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	83	417	16.60%
Rentals & Leases	600	-	600	0.00%
Public Officials Insurance	2,500	2,500	-	100.00%
Insurance -Property & Casualty	15,000	-	15,000	0.00%
Legal Advertising	3,500	2,078	1,422	59.37%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	-	1,200	0.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	600	600	50.00%
Miscellaneous Expenses	250	365	(115)	146.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	200	(25)	114.29%
Total Administration	161,825	73,549	88,276	45.45%
<u>Utility Services</u>				
Utility - Electric	2,500	6,812	(4,312)	272.48%
Utility - StreetLights	5,000	23,166	(18,166)	463.32%
Total Utility Services	7,500	29,978	(22,478)	399.71%

BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Contracts-Janitorial Services	4,500	-	4,500	0.00%
Contracts-Landscape	134,000	42,592	91,408	31.79%
Contracts-Aquatic Control	7,500	11,025	(3,525)	147.00%
Contracts-Pools	500	-	500	0.00%
Insurance - General Liability	3,200	3,314	(114)	103.56%
R&M-Other Landscape	9,000	-	9,000	0.00%
Irrigation Repairs & Maintenance	1,000	457	543	45.70%
Janitorial Supplies	7,000	-	7,000	0.00%
Total Other Physical Environment	173,100	57,388	115,712	33.15%
<u>Parks and Recreation</u>				
Misc-Contingency	10,000	7,875	2,125	78.75%
Total Parks and Recreation	10,000	7,875	2,125	78.75%
TOTAL EXPENDITURES	352,425	168,790	183,635	47.89%
Excess (deficiency) of revenues				
Over (under) expenditures	-	158,416	158,416	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(64,030)		
FUND BALANCE, ENDING		\$ 94,386		

BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025
Series 2022 Debt Service Fund (200)
(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	\$ -	\$ 29,283	\$ 29,283	0.00%
Special Assmnts- Tax Collector	-	479,291	479,291	0.00%
Special Assmnts- CDD Collected	788,469	950,694	162,225	120.57%
Developer Contribution	-	142,989	142,989	0.00%
TOTAL REVENUES	788,469	1,602,257	813,788	203.21%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	-	425,000	(425,000)	0.00%
Interest Expense	788,469	795,375	(6,906)	100.88%
Total Debt Service	788,469	1,220,375	(431,906)	154.78%
TOTAL EXPENDITURES	788,469	1,220,375	(431,906)	154.78%
Excess (deficiency) of revenues Over (under) expenditures	-	381,882	381,882	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		947,415		
FUND BALANCE, ENDING		\$ 1,329,297		

BALM GROVE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2025
Series 2022 Capital Projects Fund (300)
(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	\$ -	\$ 25,244	\$ 25,244	0.00%
TOTAL REVENUES	-	25,244	25,244	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	34,236	(34,236)	0.00%
Total Construction In Progress	-	34,236	(34,236)	0.00%
TOTAL EXPENDITURES	-	34,236	(34,236)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(8,992)	(8,992)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		895,366		
FUND BALANCE, ENDING		\$ 886,374		

Bank Account Statement

Balm Grove CDD

Bank Account No. 6637
Statement No. 25_05

Statement Date 05/31/2025

G/L Account No. 101001 Balance	99,241.29	Statement Balance	93,088.22
		Outstanding Deposits	18,687.98
Positive Adjustments	0.00		
Subtotal	99,241.29	Subtotal	111,776.20
Negative Adjustments	0.00	Outstanding Checks	-12,534.91
Ending G/L Balance	99,241.29	Ending Balance	99,241.29

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
Total Deposits							0.00
Checks							
							0.00
04/04/2025	Payment	1277	RYAN MOTKO	Check for Vendor V00017	-200.00	-200.00	0.00
04/29/2025	Payment	1286	INFRAMARK LLC	Check for Vendor V00016	-73.35	-73.35	0.00
05/08/2025	Payment	1287	ALBERTO VIERA	Check for Vendor V00015	-200.00	-200.00	0.00
05/08/2025	Payment	1288	CARLOS DE LA OSSA	Check for Vendor V00023	-200.00	-200.00	0.00
05/08/2025	Payment	1289	ECO-LOGIC SERVICES LLC	Check for Vendor V00038	-1,350.00	-1,350.00	0.00
05/08/2025	Payment	1290	GRAU & COMPANY	Check for Vendor V00025	-1,000.00	-1,000.00	0.00
05/08/2025	Payment	1291	KELLY A EVANS	Check for Vendor V00019	-200.00	-200.00	0.00
05/08/2025	Payment	1292	LANDSCAPE MAINT PROFESSIONALS INC	Check for Vendor V00036	-3,775.00	-3,775.00	0.00
05/08/2025	Payment	1293	NICHOLAS J. DISTER	Check for Vendor V00010	-200.00	-200.00	0.00
05/08/2025	Payment	1294	RYAN MOTKO	Check for Vendor V00017	-200.00	-200.00	0.00
05/08/2025	Payment	1295	STANTEC	Check for Vendor V00004	-5,033.00	-5,033.00	0.00
05/08/2025	Payment	1295	CONSULTING SERVICES INC	Check for Vendor V00004	-5,033.00	-5,033.00	0.00
05/14/2025	Payment	1299	TREE FARM 2, INC.	Check for Vendor V00042	-22,924.00	-22,924.00	0.00
05/14/2025	Payment	1300	STRALEY ROBIN	Check for Vendor V00008	-2,865.00	-2,865.00	0.00
05/14/2025	Payment	1300	VERICKER	Check for Vendor V00008	-2,865.00	-2,865.00	0.00
05/21/2025	Payment	1301	U.S. BANK	Check for Vendor V00024	-4,040.63	-4,040.63	0.00
Total Checks					-42,260.98	-42,260.98	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							

Bank Account Statement

Balm Grove CDD

Bank Account No. 6637

Statement No. 25_05

Statement Date

05/31/2025

01/17/2025	Payment	1	STRALEY ROBIN VERICKER	Payment of Invoice 000550	-625.00
01/01/2025		JE000525	Utility - Electric	Reverse Utility - Electric	-220.23
05/01/2025		JE000599	R&M-Clubhouse	REV 11/18/24 Deposit of	-631.79
05/28/2025	Payment	1302	INFRAMARK LLC	Check for Vendor V00016	-5,591.66
05/28/2025	Payment	1303	TECO	Check for Vendor V00034	-5,466.23
Total Outstanding Checks					-12,534.91

Outstanding Deposits

05/01/2024		JE000404		ACH_Utility - Electric	385.23
11/01/2024		JE000473		Check 1199 adjustment	497.00
11/18/2024	Payment	BD00003		Deposit No. BD00003	631.79
01/01/2025		JE000526		Reverse Utility - Streetlights	3,295.65
01/01/2025		JE000527		Reverse Utility - Streetlights	7,230.38
02/01/2025		JE000546		Reverse Adj JE-Utility -	6,647.93
Total Outstanding Deposits					18,687.98

BALM GROVE COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

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

(Sorted by Check / ACH No.)

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

001	1287	05/08/25	V00015	ALBERTO VIERA	AV-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1288	05/08/25	V00023	CARLOS DE LA OSSA	CO-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1289	05/08/25	V00038	ECO-LOGIC SERVICES LLC	5145	Pond Maint April 2025	Misc-Contingency	549900-57201	\$1,350.00
001	1290	05/08/25	V00025	GRAU & COMPANY	27376	auditing service	AUDIT FYE 09/30/24	532002-51301	\$1,000.00
001	1291	05/08/25	V00019	KELLY A EVANS	KE-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1292	05/08/25	V00036	LANDSCAPE MAINT PROFESSIONALS INC	310096	Landscape Contract January 2025	GROUND MAINT Jan 2025	534171-53908	\$3,775.00
001	1293	05/08/25	V00010	NICHOLAS J. DISTER	ND-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1294	05/08/25	V00017	RYAN MOTKO	RM-050125	BOARD 5/1/25	Supervisor Fees	511100-51101	\$200.00
001	1295	05/08/25	V00004	STANTEC CONSULTING SERVICES INC	2389993	district engineer March 2025	District Engineer	531147-51301	\$5,033.00
001	1299	05/14/25	V00042	TREE FARM 2, INC.	10-180487	LANDSCAPE MAINTENANCE 04/25	LANDSCAPE SERVICES	534050-53908	\$7,489.00
001	1299	05/14/25	V00042	TREE FARM 2, INC.	10-178967	LANDSCAPE MAINTENANCE 03/25	LANDSCAPE SERVICES	534050-53908	\$7,489.00
001	1299	05/14/25	V00042	TREE FARM 2, INC.	10-190854	LANDSCAPE MAINTENANCE 05/25	LANDSCAPE MAINTENANCE	534050-53908	\$7,489.00
001	1299	05/14/25	V00042	TREE FARM 2, INC.	10-190277	irrigation repairs	Irrigation Repairs & Maintenance	546179-53908	\$457.00
001	1300	05/14/25	V00008	STRALEY ROBIN VERICKER	26472	district counsel April 2025	District Counsel	531146-51401	\$2,865.00
001	1301	05/21/25	V00024	U.S. BANK	7691619	TRUSTEE FEES 03/01/25-02/28/26	ProfServ-Trustee Fees	531045-51301	\$4,040.63
001	1302	05/28/25	V00016	INFRAMARK LLC	149008	May 2025 Management services	May 2025 Website admin	549936-51301	\$100.00
001	1302	05/28/25	V00016	INFRAMARK LLC	149008	May 2025 Management services	May 2025 ACCOUNTING SVCS	532001-51301	\$750.00
001	1302	05/28/25	V00016	INFRAMARK LLC	149008	May 2025 Management services	May 2025 District manager	531151-51301	\$2,083.33
001	1302	05/28/25	V00016	INFRAMARK LLC	149008	May 2025 Management services	May 2025 Field management	531016-53908	\$2,258.33
001	1302	05/28/25	V00016	INFRAMARK LLC	149008	May 2025 Management services	May 2025 Dissemination services	531142-51301	\$350.00
001	1302	05/28/25	V00016	INFRAMARK LLC	149008	May 2025 Management services	May 2025 data storage	531020-51301	\$50.00
001	1303	05/28/25	V00034	TECO	051625 211031805164	ELECTRIC 04/11/25-05/12/25	ELECTRIC	543041-53150	\$3,298.09
001	1303	05/28/25	V00034	TECO	051525 221009210867	ELECTRIC	April 10 - May 9, 2025 Electric	543041-53150	\$393.97
001	1303	05/28/25	V00034	TECO	051525 211034291436	ELECTRIC 04/10/25-05/09/25	ELECTRIC	543041-53150	\$28.96
001	1303	05/28/25	V00034	TECO	051625 211031840005	ELECTRIC 04/11/25-05/12/25	ELECTRIC	543041-53150	\$1,489.53
001	1303	05/28/25	V00034	TECO	051625 221009453830	ELECTRIC 04/11/25-05/12/25	ELECTRIC	543041-53150	\$255.68

Fund Total	\$53,045.52
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Total Checks Paid	\$53,045.52
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Arturo Gandarilla

ARTURO GANDARILLA.
DISTRICT FIELD COORDINATOR

BALM GROVE JUNE FILED INSPECTION REPORT, 6/26/25, 8:57 AM

CONERSTONE LANDSCAPE.

Green - Completed

Red - No Response / Not Completed

Orange - Monitoring / Scheduled

Thursday, June 26, 2025

Prepared For Board Of Supervisors

10 Items Identified

ITEM 1- TOPAZ BLUE ST.

Assigned To: Cornerstone Landscape.

The entrance off Balm Road and Topaz Blue Street is well-maintained. The turf is green, and the plants are healthy and vibrant. Plants are trimmed back so they don't interfere with residents, the beds are soft-edged, and the road is clean and free of debris.



ITEM 2- TOPAZ BLUE ST.

Due By: Monday, July 14, 2025 Assigned To: Eco Logic.

The pond prim rose weed.

- Eco Logic will have completed by July 14, 2025



ITEM 3- BLUE PEARL AVE & ZIRCON RED DR.

Assigned To: Conerstone Landscape.

The beds around the playground are well-maintained and weed-free. The flowers, visible in one of the photos, are blooming nicely. The sidewalks are clean, free of obstructions, and the plants are trimmed back so they do not block or interfere with pedestrian access.



ITEM 4- BLUE PEARL AVE.

Assigned To: Cornerstone Landscape.

Pictures 1–3 show the area along Blue Pearl, where the turf and plant material are healthy and green. The sidewalks and trees along the road are well-maintained. Tree rings are soft-edged, and the turf has shown noticeable improvement overall.



ITEM 5- BLUE PEARL ST.

Due By: Monday, July 14, 2025 Assigned To: Eco Logic.

Ponds 2&3 have prim rose weed.

- Eco Logic will have completed by July 14, 2025



ITEM 6- RAINBOW QUARTZ ST.

Due By: Monday, July 14, 2025

Assigned To: Eco Logic.

The pond contains visible pennywort weed and some scattered trash that needs to be addressed.

- Eco Logic will have completed by July 14, 2025



ITEM 7- VIOLET FLAME AVE.

Assigned To: Cornerstone Landscape.

Pictures 1 through 4 show the entrance at Violet Flame Ave and Balm Wimauma. The plants are all green and healthy, and the copper leaf in particular looks really good. The beds are clean, well-maintained, and free of weeds. The monument is in great shape, the road looks clean and cared for, and the sidewalks are clear—nothing is blocking residents from walking through comfortably.



ITEM 8- BALM WIMAUMA RD.

Assigned To: Cornerstone Landscape.

Pictures 1 through 3 show that the Viburnum and Copperleaf are green, healthy, and have good color. However, they do need to be trimmed on all sides—the front, back, and top—to maintain a clean and uniform appearance.

➤ Cornerstone will have completed by July 14, 2025

4. Remove the st. Augustine runners behind the hedges out on Balm Wimauma heading south.

➤ Cornerstone will have completed by July 14, 2025



ITEM 9- BALM RD.

Assigned To: Cornerstone Landscape.

The east side of Balm Grove, off Balm Road, has been mowed.



ITEM 10- SHELLEY LN.

Assigned To: Cornerstone Landscape.

While I was conducting my inspection on the east side of Balm Grove, Cornerstone was on-site mowing the ponds.

