

# *Balm Grove Community Development District*

**March 05, 2026**

**Agenda Package**

**TEAMS MEETING INFORMATION**

[Join the meeting now](#)

**Meeting ID:** 240 062 334 037 6 **Passcode:** wU2Sy36X

**Dial-in by phone** +1 646-838-1601 **Pin:** 311 963 193#

2005 PAN AM CIRCLE SUITE 300  
TAMPA, FLORIDA 33607

## **CLEAR PARTNERSHIPS**



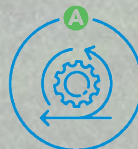
**COLLABORATION**



**LEADERSHIP**



**EXCELLENCE**



**ACCOUNTABILITY**



**RESPECT**

# 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  
Arturo Gandarilla, Field Service Manager  
Rollamay Turkoane, District Manager

## Regular Meeting Agenda

Thursday, March 05, 2026, at 2:00 p.m.

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The Regular Meeting of the **Balm Grove Community Development District** will be held on **March 05, 2026 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:** 240 062 334 037 6 **Passcode:** wU2Sy36X

**Dial-in by phone** +1 646-838-1601 **Pin:** 311 963 193#

## THE REGULAR MEETING OF BOARD OF SUPERVISORS

### 1. CALL TO ORDER/ROLL CALL

### 2. PUBLIC COMMENTS

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

### 3. BUSINESS ITEMS

A. Acceptance of FY 2025 Audit – Final Report

### 4. CONSENT AGENDA

A. Approval of Minutes of February 05, 2026, Regular Meeting

B. Consideration of Operation and Maintenance for January 2026

C. Acceptance of the Financials and Approval of the Check Register for January 2026

### 5. STAFF REPORTS

A. District Counsel

B. District Engineer

C. District Manager

i. Field Inspections Report

ii. Lake Maintenance Service 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, 2025**

**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, 2025, 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, 2025, 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 January 28, 2026, 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.

January 28, 2026

## 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, 2025. 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 \$4,282,211.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,059,747, 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, 2025, the District's governmental funds reported combined ending fund balances of \$2,330,548, an increase of \$552,293 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, 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 states 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 inflow 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,	
	2025	2024
Assets, excluding capital assets	\$ 2,386,548	\$ 1,854,141
Capital assets, net of depreciation	22,205,191	22,128,493
Total assets	24,591,739	23,982,634
Current liabilities	384,528	410,170
Long-term liabilities	19,925,000	20,350,000
Total liabilities	20,309,528	20,760,170
Net Position		
Net investment in capital assets	3,152,493	2,686,804
Restricted	1,140,399	600,186
Unrestricted	(10,681)	(64,526)
Total net position	\$ 4,282,211	\$ 3,222,464

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,		
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 1,907,504	\$ 1,555,062
Operating grants and contributions	229,615	66,083
Capital grants and contributions	37,148	2,154,423
General revenues	851	-
Total revenues	<u>2,175,118</u>	<u>3,775,568</u>
Expenses:		
General government	134,951	85,100
Maintenance and operations	190,801	68,624
Interest	789,619	803,392
Total expenses	<u>1,115,371</u>	<u>957,116</u>
Change in net position	1,059,747	2,818,452
Net position - beginning	3,222,464	404,012
Net position - ending	<u>\$ 4,282,211</u>	<u>\$ 3,222,464</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was \$1,115,371. 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 majority of the decrease in program revenues is due to a decrease in Developer contributions compared to the prior year. The increase in current fiscal year expenses is primarily the result of an increase in maintenance costs.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2025, the District had \$22,205,191 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, 2025, the District had \$19,925,000 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

During the current fiscal year, the District approved a boundary amendment to expand its service area within Hillsborough County. The amendment adds 14 expansion parcels, increasing the District's total area by approximately 221.57 acres.

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, landowners, 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, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 6,207
Due from Developer	39,404
Assessments receivable	61,939
Prepaid items and deposits	860
Restricted assets:	
Investments	2,278,138
Capital assets:	
Nondepreciable	22,205,191
Total assets	24,591,739
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	56,000
Accrued interest payable	328,528
Non-current liabilities:	
Due within one year	440,000
Due in more than one year	19,485,000
Total liabilities	20,309,528
 <b>NET POSITION</b>	
Net investment in capital assets	3,152,493
Restricted for debt service	1,140,399
Unrestricted	(10,681)
Total net position	\$ 4,282,211

See notes to the financial statements

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

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	\$ 134,951	\$ 134,951	\$ -	\$ -	\$ -
Maintenance and operations	190,801	204,391	39,404	37,148	90,142
Interest on long-term debt	789,619	1,568,162	190,211	-	968,754
Total governmental activities	1,115,371	1,907,504	229,615	37,148	1,058,896
General revenues:					
					851
					851
					1,059,747
					3,222,464
					\$ 4,282,211

See notes to the financial statements

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT  
HILLSBOROUGH COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 6,207	\$ -	\$ -	\$ 6,207
Investments	-	1,405,836	872,302	2,278,138
Due from Developer	39,404	-	-	39,404
Assessments receivable	4,226	57,713	-	61,939
Due from other funds	-	5,378	-	5,378
Prepaid items and deposits	860	-	-	860
Total assets	<u>\$ 50,697</u>	<u>\$ 1,468,927</u>	<u>\$ 872,302</u>	<u>\$ 2,391,926</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 56,000	\$ -	\$ -	\$ 56,000
Due to other funds	5,378	-	-	5,378
Total liabilities	<u>61,378</u>	<u>-</u>	<u>-</u>	<u>61,378</u>
<b>Fund balances:</b>				
<b>Nonspendable:</b>				
Prepaid items and deposits	860	-	-	860
<b>Restricted for:</b>				
Debt service	-	1,468,927	-	1,468,927
Capital projects	-	-	872,302	872,302
Unassigned	(11,541)	-	-	(11,541)
Total fund balances	<u>(10,681)</u>	<u>1,468,927</u>	<u>872,302</u>	<u>2,330,548</u>
<b>Total liabilities and fund balances</b>	<u><b>\$ 50,697</b></u>	<u><b>\$ 1,468,927</b></u>	<u><b>\$ 872,302</b></u>	<u><b>\$ 2,391,926</b></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, 2025**

Total fund balances - governmental funds \$ 2,330,548

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	22,205,191	
Accumulated depreciation	-	22,205,191

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	(328,528)	
Bonds payable	(19,925,000)	(20,253,528)

Net position of governmental activities		\$ 4,282,211
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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, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 339,342	\$ 1,568,162	\$ -	\$ 1,907,504
Developer contributions	39,404	142,989	-	182,393
Interest income	851	47,222	37,148	85,221
Total revenues	<u>379,597</u>	<u>1,758,373</u>	<u>37,148</u>	<u>2,175,118</u>
<b>EXPENDITURES</b>				
Current:				
General government	134,951	-	-	134,951
Maintenance and operations	190,801	-	-	190,801
Debt Service:				
Principal	-	425,000	-	425,000
Interest	-	795,375	-	795,375
Capital outlay	-	-	76,698	76,698
Total expenditures	<u>325,752</u>	<u>1,220,375</u>	<u>76,698</u>	<u>1,622,825</u>
Excess (deficiency) of revenues over (under) expenditures	53,845	537,998	(39,550)	552,293
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in (out)	-	(3,541)	3,541	-
Total other financing sources (uses)	<u>-</u>	<u>(3,541)</u>	<u>3,541</u>	<u>-</u>
Net change in fund balances	53,845	534,457	(36,009)	552,293
Fund balances - beginning	<u>(64,526)</u>	<u>934,470</u>	<u>908,311</u>	<u>1,778,255</u>
Fund balances - ending	<u>\$ (10,681)</u>	<u>\$ 1,468,927</u>	<u>\$ 872,302</u>	<u>\$ 2,330,548</u>

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, 2025**

Net change in fund balances - total governmental funds	\$	552,293
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.		76,698
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.		425,000
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		5,756
Change in net position of governmental activities	\$	<u>1,059,747</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. During the current fiscal year, the District approved a boundary amendment to expand its service area within Hillsborough County. The amendment adds 14 expansion parcels, increasing the District's total area by approximately 221.57 acres.

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, 2025, 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 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 payables 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 (expenses/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, 2025:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Gov Fd Cl Y	\$ 2,278,138	S&P AAAM	Weighted average of the fund portfolio 45 days
Total Investments	<u>\$ 2,278,138</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, 2025, 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	22,075,363	76,698	-	22,152,061
Total capital assets, not being depreciated	<u>22,128,493</u>	<u>76,698</u>	<u>-</u>	<u>22,205,191</u>
Governmental activities capital assets, net	<u>\$ 22,128,493</u>	<u>\$ 76,698</u>	<u>\$ -</u>	<u>\$ 22,205,191</u>

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.

## 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, 2025.

### Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2022	\$ 20,350,000	\$ -	\$ 425,000	\$ 19,925,000	\$ 440,000
Total	\$ 20,350,000	\$ -	\$ 425,000	\$ 19,925,000	\$ 440,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
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	500,000	717,969	1,217,969
2031-2035	2,780,000	3,295,847	6,075,847
2036-2040	3,380,000	2,691,025	6,071,025
2041-2045	4,105,000	1,942,378	6,047,378
2046-2050	5,015,000	1,010,316	6,025,316
2051-2052	2,310,000	96,319	2,406,319
Total	\$ 19,925,000	\$ 12,789,748	\$ 32,714,748

## NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns the land within the District; therefore, assessment revenues in the general fund and 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 \$39,404, which is recorded as receivable as of September 30, 2025. The Developer also contributed \$142,989 to the debt service fund 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 during the past three years.

**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, 2025**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 352,425	\$ 339,342	\$ (13,083)
Interest	-	851	851
Developer contributions	-	39,404	39,404
Total revenues	352,425	379,597	27,172
<b>EXPENDITURES</b>			
Current:			
General government	144,325	134,951	9,374
Maintenance and operations	208,100	190,801	17,299
Total expenditures	352,425	325,752	26,673
Excess (deficiency) of revenues over (under) expenditures	\$ -	53,845	\$ 53,845
Fund balance - beginning		(64,526)	
Fund balance - ending		\$ (10,681)	

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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**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, 2025  
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	\$164,761
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 - \$396.64 - \$594.95 Debt service - \$1,382.86 - \$2,074.30
Special assessments collected	\$1,907,504
Outstanding Bonds: Series 2022, due November 1, 2051	\$19,925,000



**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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated January 28, 2026.

**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.

January 28, 2026



**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, 2025. 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, 2025.

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.

January 28, 2026



**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, 2025, and have issued our report thereon dated January 28, 2026.

**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 January 28, 2026, 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's 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.

January 28, 2026

## 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, 2024.

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, 2025.

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, 2025.

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.



43 **FIFTH ORDER OF BUSINESS** **Staff Reports**

- 44 **A. District Counsel**
- 45 **B. District Engineer**
- 46 **C. District Manager**

47 There being no reports, the next item followed.

- 48 **i. Field Inspections Report**
- 49 **ii. Lake Maintenance Service Report**

50 The Field Inspections and Lake Maintenance Reports were presented, copies  
51 of which were included in the agenda package. Mr. Gandarilla provided updates/pending items.

52  
53 **SIXTH ORDER OF BUSINESS** **Board of Supervisors' Requests and**  
54 **Comments**

- 55 • Amenity center almost complete.
- 56 • Bond validation scheduled for Tuesday, February 11, 2026.

57  
58 **SEVENTH ORDER OF BUSINESS** **Adjournment**

59 There being no further business,

60  
61 On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor,  
62 the meeting was adjourned at 2:32 pm. 4-0

63  
64  
65  
66  
67 \_\_\_\_\_  
68 Jayna Cooper/Rollamay Turkoane  
District Manager

63  
64  
65  
66  
67 \_\_\_\_\_  
68 Carlos de la Ossa  
Chairperson

**BALM GROVE CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
<b>Monthly Contract</b>						
INFRAMARK LLC	1/2/2026	167810	\$200.00			WEBSITE MAINTENANCE/ADMIN
INFRAMARK LLC	1/2/2026	167810	\$1,000.00			ACCOUNTING SERVICES
INFRAMARK LLC	1/2/2026	167810	\$2,541.67			DISTRICT MANAGEMENT
INFRAMARK LLC	1/2/2026	167810	\$416.67			DISSEMINATION SERVICES
INFRAMARK LLC	1/2/2026	167810	\$1,500.00			FIELD MANAGEMENT
INFRAMARK LLC	1/2/2026	167810	\$375.00			RECORDING SECRETARY
INFRAMARK LLC	1/2/2026	167810	\$416.67			ASSESSMENT SERVICES
INFRAMARK LLC	1/2/2026	167810	\$100.00			RECORD STORAGE FEE
INFRAMARK LLC	1/2/2026	167810	\$100.00	\$6,650.01	\$6,650.01	TECHNOLOGY/DATA STORAGE
STANTEC CONSULTING SERVICES INC	1/14/2026	2511230	\$536.75			ENGINEERING SERVICES
STRALEY ROBIN VERICKER	1/14/2026	27836	\$4,793.50			PROFESSIONAL SERVICES
TREE FARM 2, INC.	1/1/2026	10-201858	\$9,622.00			JANUARY 2026 LANDSCAPE MAINTENANCE
TREE FARM 2, INC.	1/1/2026	10-201886	\$2,633.00		\$12,255.00	JANUARY 2026 LANDSCAPE MAINTENANCE
<b>Monthly Contract Subtotal</b>			<b>\$24,235.26</b>			
<b>Utilities</b>						
TECO	12/16/2025	221009210867 121625	\$155.13			SERVICE 11/11/25 - 12/10/25
TECO	12/17/2025	211031805164 121725	\$3,190.46			SERVICE 11/12/25 - 12/11/25
TECO	12/17/2025	211031840005 121725	\$1,437.12			SERVICE 11/12/25 - 12/11/25
TECO	12/17/2025	221009478571 121725	\$4,131.47			SERVICE 11/12/25 - 12/11/25
TECO	1/16/2026	011626- 221009210867	\$190.62			ELECTRIC
TECO	12/17/2025	221009453830 121725	\$208.51			SERVICE 11/12/25 - 12/11/25
TECO	1/20/2026	012026-05164- ACH	\$3,358.39			STREETLIGHTS
TECO	1/20/2026	012026-40005- ACH	\$1,513.64			STREETLIGHTS
TECO	1/20/2026	012026-78571- ACH	\$4,452.66			STREETLIGHTS

<b>BALM GROVE CDD</b> <b>Summary of Operations and Maintenance Invoices</b>
--

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
TECO	1/20/2026	012026-53830-ACH	\$437.75		\$19,075.75	ELECTRIC
<b>Utilities Subtotal</b>			<b>\$19,075.75</b>			
<b>Regular Services</b>						
ALBERTO VIERA	1/8/2026	AV-010826	\$200.00			BOARD 01/08/26
CARLOS DE LA OSSA	1/8/2026	CO-010826	\$200.00			BOARD 01/08/26
GRAU & ASSOCIATES	1/5/2026	28382	\$2,000.00			AUDIT FYE 09/30/25
INFRAMARK LLC	1/20/2026	169002	\$71.54			POSTAGE
KELLY A EVANS	1/8/2026	KE-010826	\$200.00			BOARD 01/08/26
NICHOLAS J. DISTER	1/8/2026	ND-010826	\$200.00			BOARD 01/08/26
RYAN MOTKO	1/8/2026	RM-010826	\$200.00			BOARD 01/08/26
<b>Regular Services Subtotal</b>			<b>\$3,071.54</b>			
<b>Additional Services</b>						
BALM GROVE CDD	1/6/2026	01062026-758	\$1,971.83			SERIES 2022 FY26 TAX DIST ID 758
<b>Additional Services Subtotal</b>			<b>\$1,971.83</b>			
<b>TOTAL</b>			<b>\$48,354.38</b>			



# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

167810

**DATE**

1/2/2026

**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

**CUSTOMER ID**

C2377

**NET TERMS**

Due On Receipt

**PO#****DUE DATE**

1/2/2026

Services provided for the Month of: January 2026

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	1,000.00		1,000.00
Dissemination Services	1	Ea	416.67		416.67
District Management	1	Ea	2,541.67		2,541.67
Field Management	1	Ea	1,500.00		1,500.00
Recording Secretary	1	Ea	375.00		375.00
Assessment Services	1	Ea	416.67		416.67
Record Storage Fee	1	Ea	100.00		100.00
Technology / Data Storage	1	Ea	100.00		100.00
Website Maintenance / Admin	1	Ea	200.00		200.00
<b>Subtotal</b>					<b>6,650.01</b>

<b>Subtotal</b>	\$6,650.01
<b>Tax</b>	\$0.00
<b>Total Due</b>	\$6,650.01

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.



INVOICE

**Invoice Number** 2511230  
**Invoice Date** January 14, 2026  
**Customer Number** 167318  
**Project Number** 238202121

**Bill To**

Balm Grove Community  
 Development District  
 Accounts Payable  
 c/o Inframark  
 210 North University Drive, Suite  
 702  
 Coral Springs FL 33071  
 United States

**EFT/ACH Remit To (Preferred)**

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

**Alternative Remit To**

Stantec Consulting Services Inc.  
 (SCSI)  
 13980 Collections Center Drive  
 Chicago IL 60693  
 United States  
 Federal Tax ID  
 11-2167170

**Project Description:** Balm Grove CDD

<b>Stantec Project Manager:</b>	Stewart, Tonja L
<b>Authorization Amount:</b>	\$26,723.50
<b>Authorization Previously Billed:</b>	\$10,574.75
<b>Authorization Budget Remaining:</b>	\$15,612.00
<b>Authorization Billed to Date:</b>	\$11,111.50
<b>Current Invoice Due:</b>	\$536.75
<b>For Period Ending:</b>	January 14, 2026

**Email Invoice:** [InframarkCMS@payableslockbox.com](mailto:InframarkCMS@payableslockbox.com)

**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	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2025-12-08	238202121	2026	NURSE, VANESSA M	0.25	183.00	45.75	RESEARCH RE: PREVIOUS PUBLIC FACILITIES REPORT(S) AND MAPPING STATUS	
2025-12-11	238202121	2026	NURSE, VANESSA M	0.50	183.00	91.50	PREPARED PUBLIC FACILITIES REPORT	
2025-12-15	238202121	2026	NURSE, VANESSA M	1.50	183.00	274.50	PREPARED PUBLIC FACILITIES REPORT & SENT OUT MAPPING STATUS UPDATE	
2026-01-07	238202121	2026	STEWART, TONJAL	0.50	250.00	125.00	PFR, MAPPING, HB7013 INFO UPDATE TO JAYNA	
<b>Total subTask 2026</b>				<b>2.75</b>		<b>536.75</b>		
<b>Total Top Task 2026</b>				<b>2.75</b>		<b>536.75</b>		
<b>Total Project 238202121</b>				<b>2.75</b>		<b>536.75</b>		

# 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

January 14, 2026

Client: 001541

Matter: 000001

Invoice #: 27836

Page: 1

RE: General

For Professional Services Rendered Through December 31, 2025

## SERVICES

Date	Person	Description of Services	Hours	Amount
12/1/2025	KCH	REVIEW AGENDA PACKAGE.	0.4	\$150.00
12/2/2025	JMV	PREPARE FOR AND ATTEND CONFERENCE CALL.	0.3	\$121.50
12/3/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$121.50
12/3/2025	KCH	REVISE RESOLUTION FOR PRELIMINARY DEBT ASSESSMENTS AND RESOLUTION SETTING A PUBLIC HEARING ON SAME.	0.4	\$150.00
12/4/2025	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.3	\$121.50
12/4/2025	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON.	0.5	\$187.50
12/5/2025	KCH	PREPARE IMPLEMENTATION AND SERVICES AGREEMENT FOR WEBSITE WITH SCHOOLSTATUS LLC.	0.7	\$262.50
12/9/2025	JMV	REVIEW AND REVISE LEGAL NOTICES.	1.0	\$405.00
12/12/2025	KCH	PREPARE RESPONSE TO HOMEOWNER QUESTIONS REGARDING DEVELOPMENT PLANS.	0.5	\$187.50
12/18/2025	JMV	REVIEW CDD AUDIT NOTICE; PREPARE DISTRICT COUNSEL RESPONSE.	1.1	\$445.50
12/18/2025	MS	RECEIVE, REVIEW AND PROCESS AUDIT REQUEST LETTER; PREPARE RESPONSE TO THE SAME.	0.4	\$78.00
12/22/2025	JMV	PREPARE RESOLUTION FOR CDD BOARD MEETING.	1.0	\$405.00
12/31/2025	KCH	REVIEW AGENDA PACKAGE.	0.4	\$150.00
Total Professional Services			7.3	\$2,785.50

**DISBURSEMENTS**

<b>Date</b>	<b>Description of Disbursements</b>	<b>Amount</b>
12/31/2025	Tampa Bay Times- Miscellaneous- Publication matter# 1541-01	\$2,008.00
	Total Disbursements	\$2,008.00
	Total Services	\$2,785.50
	Total Disbursements	\$2,008.00
	Total Current Charges	\$4,793.50
	Previous Balance	\$2,770.25
	<i>Less Payments</i>	<i>(\$2,770.25)</i>
	<b>PAY THIS AMOUNT</b>	<b>\$4,793.50</b>

*Please Include Invoice Number on all Correspondence*

# 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 #
1/1/2026	10-201858

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	1/1/2026	2,950.00
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance - Additional Areas		2,975.00	1/1/2026	2,975.00
1	Monthly Contracted Landscape Maintenance Services. Services include Fert & Pest Control Program		894.00	1/1/2026	894.00
1	Monthly Contracted Landscape Maintenance Services. Services include Irrigation Management		670.00	1/1/2026	670.00
1	Monthly Contracted Landscape Maintenance Services. Services include General Maintenance added on 3 pond area		2,133.00	1/1/2026	2,133.00

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.

<b>Total</b>	\$9,622.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$9,622.00

# 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 #
1/1/2026	10-201886

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 added on 3 Ponds area		2,633.00	1/1/2026	2,633.00

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.

<b>Total</b>	\$2,633.00
Payments/Credits	\$0.00
<b>Balance Due</b>	\$2,633.00



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

**Statement Date:** December 16, 2025

**Amount Due: \$329.58**

**Due Date:** January 06, 2026

**Account #:** 221009210867

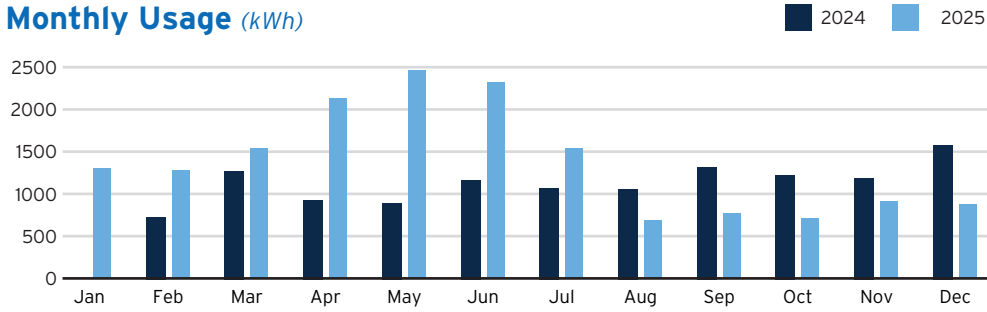
**Past Due – Pay Immediately**

**Account Summary**

<b>Current Service Period:</b> November 11, 2025 - December 10, 2025	
Previous Amount Due	\$297.21
Payment(s) Received Since Last Statement	-\$129.51
<b>Past Due – Pay Immediately</b>	<b>\$167.70</b>
<b>Current Month's Charges – Pay by January 06, 2026</b>	<b>\$161.88</b>
<b>Amount Due</b>	<b>\$329.58</b>

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

**Monthly Usage (kWh)**



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



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

**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](https://TampaElectric.com/Paperless) to enroll now.

**Account #:** 221009210867

**Due Date:** January 06, 2026

**Amount Due: \$329.58**

**Payment Amount:** \$ \_\_\_\_\_

605088320509

**Past Due – \$167.70**

**Current – \$161.88**

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.

605088320509221009210867000000329580



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

**Account #:** 221009210867  
**Statement Date:** December 16, 2025  
**Charges Due:** January 06, 2026

## Meter Read

**Meter Location:** BOOSTER PUMP

**Service Period:** Nov 11, 2025 - Dec 10, 2025

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000852833	12/10/2025	28,796		27,911		885 kWh	1	30 Days

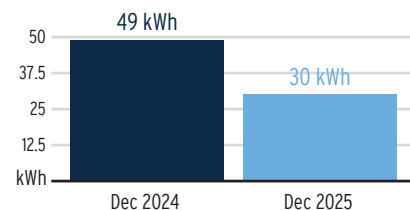
## Charge Details

<b>Electric Charges</b>			
Daily Basic Service Charge	30 days @ \$0.63000		\$18.90
Energy Charge	885 kWh @ \$0.08641/kWh		\$76.47
Fuel Charge	885 kWh @ \$0.03391/kWh		\$30.01
Storm Protection Charge	885 kWh @ \$0.00577/kWh		\$5.11
Clean Energy Transition Mechanism	885 kWh @ \$0.00418/kWh		\$3.70
Storm Surcharge	885 kWh @ \$0.02121/kWh		\$18.77
Florida Gross Receipt Tax			\$3.92
<b>Electric Service Cost</b>			<b>\$156.88</b>

<b>Other Fees and Charges</b>	
Electric Late Payment Fee	\$5.00
<b>Total Other Fees and Charges</b>	<b>\$5.00</b>

**Total Current Month's Charges \$161.88**

## Avg kWh Used Per Day



## Important Messages

**Struggling to keep up with your energy bill?**

We have options to help when you need it most. Visit [TampaElectric.com/PayAssist](http://TampaElectric.com/PayAssist) to explore resources and get started.

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

## Ways To Pay Your Bill

- Bank Draft**  
Visit [TECOaccount.com](http://TECOaccount.com) for free recurring or one time payments via checking or savings account.
- In-Person**  
Find list of Payment Agents at [TampaElectric.com](http://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](http://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](http://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.

# Bill & Payment History

Hello, **Balm Grove** | [Log off](#)

There is currently a disconnection order scheduled for account:#221009210867

Account Details

[Change Account](#)

**Account #:** 221009210867  
**Address:** 11480 COUNTY ROAD 672 PMP RIVERVIEW FL 33579  
**Status:** **Pending disconnection**

Payment Successful.

## Pending payment details

January 2026 \$155.13 \*

1/22/2026 \$155.13 \*



\* Indicates pending one-time Bank Account payments. Scheduled payments can be edited or deleted anytime up to the scheduled date. Same - day pending payments can be edited or deleted up to 6 p.m. EST.

## Payment history

To view your past bills or payments, please select the year and month from the menus below.

[Search for specific payments by amount, check number or date posted](#)

2025

2024

## Bill history

Energy usage history is included in your monthly bill.

[Search bill history by date range and download PDF bill copies](#)

2026

2025

2024



## What would you like to do?

[Bill & Payment History](#)

[Energy Usage History](#)

[Payment Options](#)

[Start, stop or transfer service](#)

[Zap Cap for Business](#)

[Account Holder Info](#)

[Manage Users](#)


[Bill Search & Download](#)

[Payment Search](#)

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in need.



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Chat Now



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

**Statement Date:** December 17, 2025

**Amount Due: \$6,718.26**

**Due Date:** January 07, 2026

**Account #:** 211031805164

**Past Due – Pay Immediately**

**Account Summary**

<b>Current Service Period:</b> November 12, 2025 - December 11, 2025	
Previous Amount Due	\$6,667.88
Payment(s) Received Since Last Statement	-\$3,309.12
<b>Past Due – Pay Immediately</b>	<b>\$3,358.76</b>
<b>Current Month's Charges – Pay by January 07, 2026</b>	<b>\$3,359.50</b>
<b>Amount Due</b>	<b>\$6,718.26</b>

\$3,190.46



Scan here to view your account online.

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



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



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

**Account #:** 211031805164

**Due Date:** January 07, 2026

**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](https://TampaElectric.com/Paperless) to enroll now.

**Amount Due: \$6,718.26**

**Payment Amount:** \$ 3190.46

602001952330

**Past Due – \$3,358.76**

**Current – \$3,359.50**

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.

6020019523302110318051640000006718266




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

**Account #:** 211031805164  
**Statement Date:** December 17, 2025  
**Charges Due:** January 07, 2026

**Service Period:** Nov 12, 2025 - Dec 11, 2025

**Rate Schedule:** Lighting Service

## Charge Details

 <b>Electric Charges</b>		
<b>Lighting Service Items LS-1 (Bright Choices) for 30 days</b>		
Lighting Energy Charge	1349 kWh @ \$0.03412/kWh	\$46.03
Fixture & Maintenance Charge	71 Fixtures	\$1179.31
Lighting Pole / Wire	71 Poles	\$2010.72
Lighting Fuel Charge	1349 kWh @ \$0.03363/kWh	\$45.37
Storm Protection Charge	1349 kWh @ \$0.00559/kWh	\$7.54
Clean Energy Transition Mechanism	1349 kWh @ \$0.00043/kWh	\$0.58
Storm Surcharge	1349 kWh @ \$0.01230/kWh	\$16.59
Florida Gross Receipt Tax		\$2.98
<b>Lighting Charges</b>		<b>\$3,309.12</b>

 <b>Other Fees and Charges</b>	
Lighting Late Payment Fee	\$50.38
<b>Total Other Fees and Charges</b>	<b>\$50.38</b>

**Total Current Month's Charges** **\$3,359.50**

## Important Messages

### Struggling to keep up with your energy bill?

We have options to help when you need it most. Visit [TampaElectric.com/PayAssist](http://TampaElectric.com/PayAssist) to explore resources and get started.

### Important Outdoor Lighting Rate Information

Beginning in January 2026, updated rates will take effect based on the Florida Public Service Commission's November 2025 approval. View rates for lighting fixtures and poles at [TampaElectric.com/RateCommunications](http://TampaElectric.com/RateCommunications).

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

## Ways To Pay Your Bill

-  **Bank Draft**  
Visit [TECOaccount.com](http://TECOaccount.com) for free recurring or one time payments via checking or savings account.
-  **In-Person**  
Find list of Payment Agents at [TampaElectric.com](http://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](http://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](http://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

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# Bill & Payment History

Hello, **Balm Grove** | [Log off](#)

Account Details

[Change Account](#)

**Account #:** 211031805164  
**Address:** BALM GROVE W PH 1 WIMAUMA FL 33598  
**Status:** **Active**

Payment Successful.

## Pending payment details

January 2026 \$3,190.46 \*

1/23/2026 \$3,190.46 \*



\* Indicates pending one-time Bank Account payments. Scheduled payments can be edited or deleted anytime up to the scheduled date. Same - day pending payments can be edited or deleted up to 6 p.m. EST.

## Payment history

To view your past bills or payments, please select the year and month from the menus below.

[Search for specific payments by amount, check number or date posted](#)

2025

2024

## Bill history

Energy usage history is included in your monthly bill.

[Search bill history by date range and download PDF bill copies](#)

2026

2025

2024

## What would you like to do?

[Bill & Payment History](#)

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

**Statement Date:** December 17, 2025

**Amount Due: \$3,027.94**

**Due Date:** January 07, 2026

**Account #:** 211031840005

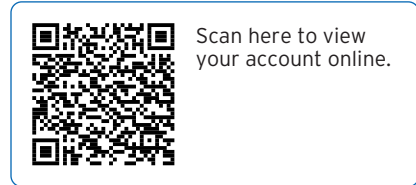
**Past Due – Pay Immediately**

**Account Summary**

<b>Current Service Period:</b> November 12, 2025 - December 11, 2025	
Previous Amount Due	\$3,005.23
Payment(s) Received Since Last Statement	-\$1,491.43
<b>Past Due – Pay Immediately</b>	<b>\$1,513.80</b>
<b>Current Month's Charges – Pay by January 07, 2026</b>	<b>\$1,514.14</b>
<b>Amount Due</b>	<b>\$3,027.94</b>

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

\$1,437.12



Learn about your newly redesigned bill and get deeper insights about your usage by visiting [TECOaccount.com](https://TECOaccount.com)



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

**Account #:** 211031840005

**Due Date:** January 07, 2026

**Pay your bill online at TampaElectric.com**  
 See reverse side of your paystub for more ways to pay.

**Amount Due: \$3,027.94**

**Payment Amount:** \$ 1437.12

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636569707488

**Past Due – \$1,513.80**

**Current – \$1,514.14**

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.

6365697074882110318400050000003027945



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

**Account #:** 211031840005  
**Statement Date:** December 17, 2025  
**Charges Due:** January 07, 2026

**Service Period:** Nov 12, 2025 - Dec 11, 2025

**Rate Schedule:** Lighting Service

## Charge Details

<b>⚡ Electric Charges</b>		
<b>Lighting Service Items LS-1 (Bright Choices) for 30 days</b>		
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 @ \$0.03363/kWh	\$20.45
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		\$1.34
<b>Lighting Charges</b>		<b>\$1,491.43</b>

<b>📅 Other Fees and Charges</b>	
Lighting Late Payment Fee	\$22.71
<b>Total Other Fees and Charges</b>	<b>\$22.71</b>

**Total Current Month's Charges** **\$1,514.14**

## Important Messages

### Struggling to keep up with your energy bill?

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**☎️ Phone**  
Toll Free: **866-689-6469**

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Tampa Electric  
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877-588-1010  
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813-275-3909

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# Bill & Payment History

Hello, **Balm Grove** | [Log off](#)

Account Details

[Change Account](#)

**Account #:** 211031840005  
**Address:** BALM GROVE W PH 2 WIMAUMA FL 33598  
**Status:** **Active**

Payment Successful.

## Pending payment details

January 2026 \$1,437.12 \*

1/23/2026 \$1,437.12 \*



\* Indicates pending one-time Bank Account payments. Scheduled payments can be edited or deleted anytime up to the scheduled date. Same - day pending payments can be edited or deleted up to 6 p.m. EST.

## Payment history

To view your past bills or payments, please select the year and month from the menus below.

[Search for specific payments by amount, check number or date posted](#)

2025

2024

## Bill history

Energy usage history is included in your monthly bill.

[Search bill history by date range and download PDF bill copies](#)

2026

2025

2024

## What would you like to do?

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**BALM GROVE COMMUNITY DEVELOPMENT**  
 15110 BALM WIMAUMA RD  
 WIMAUMA, FL 33598

**Statement Date:** December 17, 2025


<b>Amount Due:</b>	<b>\$8,583.78</b>
<b>Due Date:</b>	January 07, 2026
<b>Account #:</b>	221009478571

**Past Due – Pay Immediately**

**Account Summary**

<b>Current Service Period:</b> November 12, 2025 - December 11, 2025	
Previous Amount Due	\$8,689.73
Payment(s) Received Since Last Statement	-\$4,556.70
<b>Past Due – Pay Immediately</b>	<b>\$4,133.03</b>
<b>Current Month's Charges – Pay by January 07, 2026</b>	<b>\$4,450.75</b>
<b>Amount Due</b>	<b>\$8,583.78</b>

\$4,131.47



Scan here to view your account online.

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




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Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](http://TampaElectric.com/Paperless) to enroll now.

**Account #:** 221009478571  
**Due Date:** January 07, 2026

<b>Amount Due:</b>	<b>\$8,583.78</b>
<b>Payment Amount:</b>	\$ <u>4131.47</u>

613112998191

**Past Due – \$4,133.03**  
**Current – \$4,450.75**

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.

6131129981912210094785710000008583783



**Service For:**  
15110 BALM WIMAUMA RD  
WIMAUMA, FL 33598

**Account #:** 221009478571  
**Statement Date:** December 17, 2025  
**Charges Due:** January 07, 2026

**Service Period:** Nov 12, 2025 - Dec 11, 2025

**Rate Schedule:** Lighting Service

## Charge Details

<b>Electric Charges</b>		
<b>Lighting Service Items LS-1 (Bright Choices) for 30 days</b>		
Lighting Energy Charge	1822 kWh @ \$0.03412/kWh	\$62.17
Fixture & Maintenance Charge	94 Fixtures	\$1552.19
Lighting Pole / Wire	94 Poles	\$2675.73
Lighting Fuel Charge	1822 kWh @ \$0.03363/kWh	\$61.27
Storm Protection Charge	1822 kWh @ \$0.00559/kWh	\$10.18
Clean Energy Transition Mechanism	1822 kWh @ \$0.00043/kWh	\$0.78
Storm Surcharge	1822 kWh @ \$0.01230/kWh	\$22.41
Florida Gross Receipt Tax		\$4.02
<b>Lighting Charges</b>		<b>\$4,388.75</b>

<b>Other Fees and Charges</b>	
Lighting Late Payment Fee	\$62.00
<b>Total Other Fees and Charges</b>	<b>\$62.00</b>

**Total Current Month's Charges** **\$4,450.75**

## Important Messages

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# Bill & Payment History

Hello, **Balm Grove** | [Log off](#)

Account Details

[Change Account](#)

**Account #:** 221009478571  
**Address:** 15110 BALM WIMAUMA RD WIMAUMA FL 33598  
**Status:** **Active**

Payment Successful.

## Pending payment details

January 2026 \$4,131.47 \*

1/23/2026 \$4,131.47 \*



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2025

## Bill history

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[Search bill history by date range and download PDF bill copies](#)

2026

2025

## What would you like to do?

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

**Statement Date:** January 16, 2026

**Amount Due:** \$345.75

**Due Date:** February 06, 2026

**Account #:** 221009210867

**Past Due – Pay Immediately**

**Account Summary**

<b>Current Service Period:</b> December 11, 2025 - January 12, 2026	
Previous Amount Due	\$329.58
Payment(s) Received Since Last Statement	-\$167.70
Miscellaneous Credits	-\$6.75
<b>Past Due – Pay Immediately</b>	<b>\$155.13</b>
<b>Current Month's Charges – Pay by February 06, 2026</b>	<b>\$190.62</b>
<b>Amount Due</b>	<b>\$345.75</b>

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 **28.57% lower** than the same period last year.

Your average daily kWh used was **0% higher** than it was in your previous period.



Scan here to view your account online.

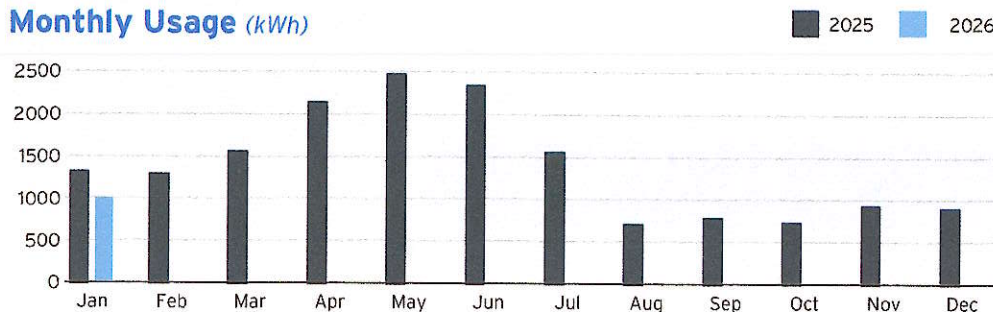


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00004260-0009492-Page 1 of 4

**Monthly Usage (kWh)**



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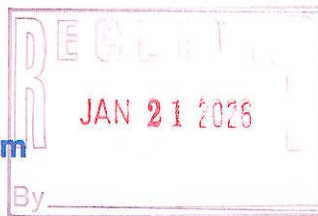


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Go Paperless, Go Green! Visit [TampaElectric.com/Paperless](https://TampaElectric.com/Paperless) to enroll now.



**Account #:** 221009210867

**Due Date:** February 06, 2026

**Amount Due:** \$345.75

**Payment Amount:** \$ \_\_\_\_\_

655088137354

**Past Due – \$155.13**

**Current – \$190.62**

00004260 FTECO101172600445610 00000 02 01000000 11081 002

**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.

6550881373542210092108670000000345753



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

Account #: 221009210867  
 Statement Date: January 16, 2026  
 Charges Due: February 06, 2026

## Meter Read

**Meter Location:** BOOSTER PUMP

**Service Period:** Dec 11, 2025 - Jan 12, 2026

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000852833	01/12/2026	29,802	28,796		1,006 kWh	1	33 Days

## Charge Details

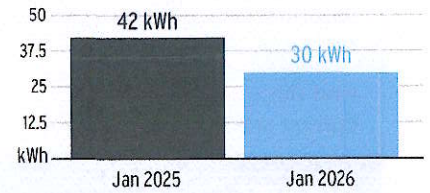
<b>Electric Charges</b>		
Daily Basic Service Charge	33 days @ \$0.66000	\$21.78
Energy Charge	1,006 kWh @ \$0.09202/kWh	\$92.57
Fuel Charge	1,006 kWh @ \$0.03516/kWh	\$35.37
Storm Protection Charge	1,006 kWh @ \$0.00568/kWh	\$5.71
Clean Energy Transition Mechanism	1,006 kWh @ \$0.00418/kWh	\$4.21
Storm Surcharge	1,006 kWh @ \$0.02121/kWh	\$21.34
Florida Gross Receipt Tax		\$4.64
<b>Electric Service Cost</b>		<b>\$185.62</b>

<b>Other Fees and Charges</b>	
Electric Late Payment Fee	\$5.00
<b>Total Other Fees and Charges</b>	<b>\$5.00</b>

**Total Current Month's Charges \$190.62**

Billing information continues on next page →

## Avg kWh Used Per Day



## Important Messages

**Annual Deposit Interest Credit.** This billing statement reflects your annual credit of deposit interest. Thank you for being a valued customer. We appreciate the opportunity to serve you.

**Change in Deposit Interest.** This billing statement reflects a credit of 2 percent interest. This account has had an active deposit for 23 months and, in accordance with the Florida Public Service Commission rules, the interest rate on the deposit for this account has increased to 3 percent going forward.

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

Account #: 221009210867  
Statement Date: January 16, 2026  
Charges Due: February 06, 2026

**Charge Details** *Continued...*

	<b>Miscellaneous Credits</b>	
	Interest for Cash Security Deposit - Electric	-\$6.75
	<b>Total Current Month's Credits</b>	<b>-\$6.75</b>

00004250-0009493-Page 3 of 4







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

**Statement Date:** December 17, 2025

**Amount Due:** \$446.06

**Due Date:** January 07, 2026

**Account #:** 221009453830

**Past Due – Pay Immediately**

**Your Energy Insight**

Your average daily kWh used was **109.09% higher** than the same period last year.

Your average daily kWh used was **15% higher** than it was in your previous period.



**Account Summary**

<b>Current Service Period:</b> November 12, 2025 - December 11, 2025	
Previous Amount Due	\$415.58
Payment(s) Received Since Last Statement	-\$210.16
<b>Past Due – Pay Immediately</b>	<b>\$205.42</b>
<b>Current Month's Charges – Pay by January 07, 2026</b>	<b>\$240.64</b>
<b>Amount Due</b>	<b>\$446.06</b>

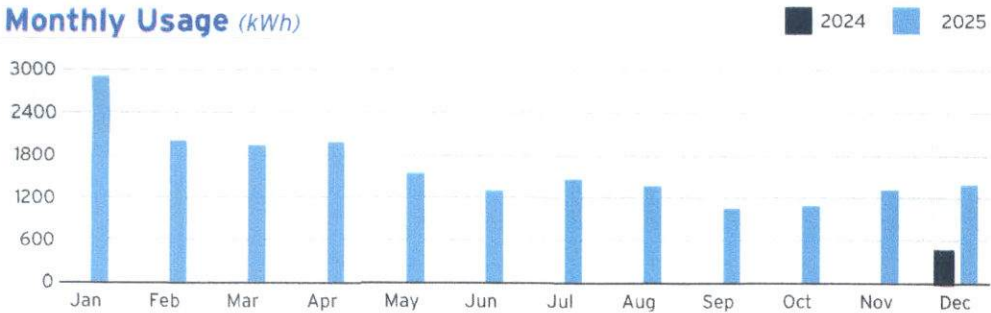


Scan here to view your account online.

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

**Monthly Usage (kWh)**



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[TampaElectric.com/BizSave](http://TampaElectric.com/BizSave)

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



**Account #:** 221009453830

**Due Date:** January 07, 2026

**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](http://TampaElectric.com/Paperless) to enroll now.

<b>Amount Due:</b>	<b>\$446.06</b>
<b>Payment Amount:</b>	\$ _____

613112998188

**Past Due – \$205.42**  
**Current – \$240.64**

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

Mail payment to:  
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 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.

6131129981882210094538300000000446067



**Service For:**  
12974 VIOLET FLAME AVE  
WIMAUMA, FL 33598

**Account #:** 221009453830  
**Statement Date:** December 17, 2025  
**Charges Due:** January 07, 2026

## Meter Read

**Meter Location:** IRR WELL

**Service Period:** Nov 12, 2025 - Dec 11, 2025

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	Total Used	Multiplier	Billing Period
1000853590	12/11/2025	19,739	18,347	1,392 kWh	1	30 Days

## Charge Details

Electric Charges		
Daily Basic Service Charge	30 days @ \$0.63000	\$18.90
Energy Charge	1,392 kWh @ \$0.08641/kWh	\$120.28
Fuel Charge	1,392 kWh @ \$0.03391/kWh	\$47.20
Storm Protection Charge	1,392 kWh @ \$0.00577/kWh	\$8.03
Clean Energy Transition Mechanism	1,392 kWh @ \$0.00418/kWh	\$5.82
Storm Surcharge	1,392 kWh @ \$0.02121/kWh	\$29.52
Florida Gross Receipt Tax		\$5.89
<b>Electric Service Cost</b>		<b>\$235.64</b>

Other Fees and Charges	
Electric Late Payment Fee	\$5.00
<b>Total Other Fees and Charges</b>	<b>\$5.00</b>

**Total Current Month's Charges \$240.64**

## Avg kWh Used Per Day



## Important Messages

### Struggling to keep up with your energy bill?

We have options to help when you need it most. Visit [TampaElectric.com/PayAssist](http://TampaElectric.com/PayAssist) to explore resources and get started.

For more information about your bill and understanding your charges, please visit [TampaElectric.com](http://TampaElectric.com)

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Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](http://TECOaccount.com). Convenience fee will be charged.
- Phone**  
Toll Free: **866-689-6469**
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0000056-0000612-Page 20 of 26

# Bill & Payment History

Hello, **Balm Grove** | [Log off](#)

There is currently a disconnection order scheduled for account:#221009453830

Account Details

[Change Account](#)

**Account #:** 221009453830  
**Address:** 12974 VIOLET FLAME AVE WIMAUMA FL 33598  
**Status:** **Pending disconnection**

Payment Successful.

## Pending payment details

January 2026 \$208.51 \*

1/22/2026 \$208.51 \*



\* Indicates pending one-time Bank Account payments. Scheduled payments can be edited or deleted anytime up to the scheduled date. Same - day pending payments can be edited or deleted up to 6 p.m. EST.

## Payment history

To view your past bills or payments, please select the year and month from the menus below.

[Search for specific payments by amount, check number or date posted](#)

2025

2024

## Bill history

Energy usage history is included in your monthly bill.

[Search bill history by date range and download PDF bill copies](#)

2026

2025

2024



## What would you like to do?

[Bill & Payment History](#)

[Energy Usage History](#)

[Payment Options](#)

[Start, stop or transfer service](#)

[Zap Cap for Business](#)

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

Statement Date: January 20, 2026

Amount Due: \$6,548.85

Due Date: February 10, 2026

Account #: 211031805164

Past Due – Pay Immediately

Account Summary

Current Service Period: December 12, 2025 - January 13, 2026

Previous Amount Due	\$6,718.26
Payment(s) Received Since Last Statement	-\$3,358.76
Miscellaneous Credits	-\$169.04

Past Due – Pay Immediately **\$3,190.46**  
Current Month's Charges – Pay by February 10, 2026 **\$3,358.39**

**Amount Due \$6,548.85**

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



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

Account #: 211031805164

Due Date: February 10, 2026

Amount Due: \$6,548.85

Payment Amount: \$ 3358.39

608174757338

Past Due – \$3,190.46

Current **\$3,358.39**

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6081747573382110318051640000006548852

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

**Account #:** 211031805164  
**Statement Date:** January 20, 2026  
**Charges Due:** February 10, 2026

**Service Period:** Dec 12, 2025 - Jan 13, 2026

**Rate Schedule:** Lighting Service

## Charge Details

## Important Messages

	<b>Electric Charges</b>		
	<b>Lighting Service Items LS-1 (Bright Choices) for 33 days</b>		
	Lighting Energy Charge	1349 kWh @ \$0.03411/kWh	\$46.01
	Fixture & Maintenance Charge	71 Fixtures	\$1179.31
	Lighting Pole / Wire	71 Poles	\$2010.72
	Lighting Fuel Charge	1349 kWh @ \$0.03452/kWh	\$46.57
	Storm Protection Charge	1349 kWh @ \$0.00574/kWh	\$7.74
	Clean Energy Transition Mechanism	1349 kWh @ \$0.00043/kWh	\$0.58
	Storm Surcharge	1349 kWh @ \$0.01230/kWh	\$16.59
	Florida Gross Receipt Tax		\$3.01
	<b>Lighting Charges</b>		<b>\$3,310.53</b>

**Annual Deposit Interest Credit.** This billing statement reflects your annual credit of deposit interest. Thank you for being a valued customer. We appreciate the opportunity to serve you.

	<b>Other Fees and Charges</b>	
	Lighting Late Payment Fee	\$47.86
	<b>Total Other Fees and Charges</b>	<b>\$47.86</b>

**Total Current Month's Charges** **\$3,358.39**

	<b>Miscellaneous Credits</b>	
	Interest for Cash Security Deposit - Electric	-\$169.04
	<b>Total Current Month's Credits</b>	<b>-\$169.04</b>

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

Statement Date: January 20, 2026

Amount Due: \$2,950.76

Due Date: February 10, 2026

Account #: 211031840005

Past Due – Pay Immediately

### Account Summary

Current Service Period: December 12, 2025 - January 13, 2026

Previous Amount Due	\$3,027.94
Payment(s) Received Since Last Statement	-\$1,513.80
Miscellaneous Credits	-\$77.02

Past Due – Pay Immediately **\$1,437.12**

Current Month's Charges – Pay by February 10, 2026 **\$1,513.64**

**Amount Due \$2,950.76**

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



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2025  
2026

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



Account #: 211031840005

Due Date: February 10, 2026

Amount Due: \$2,950.76

Payment Amount: \$ 1513.64

610643876345

Past Due – \$1,437.12

Current \$1,513.64

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TAMPA, FL 33631-3318

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

6106438763452110318400050000002950766



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

**Account #:** 211031840005  
**Statement Date:** January 20, 2026  
**Charges Due:** February 10, 2026

**Service Period:** Dec 12, 2025 - Jan 13, 2026

**Rate Schedule:** Lighting Service

### Charge Details

### Important Messages

**Annual Deposit Interest Credit.** This billing statement reflects your annual credit of deposit interest. Thank you for being a valued customer. We appreciate the opportunity to serve you.

<b>⚡ Electric Charges</b>		
<b>Lighting Service Items LS-1 (Bright Choices) for 33 days</b>		
Lighting Energy Charge	608 kWh @ \$0.03411/kWh	\$20.74
Fixture & Maintenance Charge	32 Fixtures	\$531.52
Lighting Pole / Wire	32 Poles	\$906.24
Lighting Fuel Charge	608 kWh @ \$0.03452/kWh	\$20.99
Storm Protection Charge	608 kWh @ \$0.00574/kWh	\$3.49
Clean Energy Transition Mechanism	608 kWh @ \$0.00043/kWh	\$0.26
Storm Surcharge	608 kWh @ \$0.01230/kWh	\$7.48
Florida Gross Receipt Tax		\$1.36
<b>Lighting Charges</b>		<b>\$1,492.08</b>

<b>📄 Other Fees and Charges</b>	
Lighting Late Payment Fee	\$21.56
<b>Total Other Fees and Charges</b>	<b>\$21.56</b>

**Total Current Month's Charges** **\$1,513.64**

<b>💰 Miscellaneous Credits</b>	
Interest for Cash Security Deposit - Electric	-\$77.02
<b>Total Current Month's Credits</b>	<b>-\$77.02</b>

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BALM GROVE COMMUNITY DEVELOPMENT  
15110 BALM WIMAUMA RD  
WIMAUMA, FL 33598

Statement Date: January 20, 2026

Amount Due: \$8,584.13

Due Date: February 10, 2026

Account #: 221009478571

Past Due - Pay Immediately

### Account Summary

Current Service Period: December 12, 2025 - January 13, 2026

Previous Amount Due \$8,583.78

Payment(s) Received Since Last Statement -\$4,452.31

Past Due - Pay Immediately \$4,131.47

Current Month's Charges - Pay by February 10, 2026 \$4,452.66

Amount Due \$8,584.13

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



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2025  
2026

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



Account #: 221009478571

Due Date: February 10, 2026



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Amount Due: \$8,584.13

Payment Amount: \$4,452.66

634100608571

Past Due - \$4,131.47

Current - \$4,452.66



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

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P.O. BOX 31318  
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6341006085712210094785710000008584133



**Service For:**  
 15110 BALM WIMAUMA RD  
 WIMAUMA, FL 33598

**Account #:** 221009478571  
**Statement Date:** January 20, 2026  
**Charges Due:** February 10, 2026

**Service Period:** Dec 12, 2025 - Jan 13, 2026

**Rate Schedule:** Lighting Service

### Charge Details

<b>⚡ Electric Charges</b>		
<b>Lighting Service Items LS-1 (Bright Choices) for 33 days</b>		
Lighting Energy Charge	1822 kWh @ \$0.03411/kWh	\$62.15
Fixture & Maintenance Charge	94 Fixtures	\$1552.19
Lighting Pole / Wire	94 Poles	\$2675.73
Lighting Fuel Charge	1822 kWh @ \$0.03452/kWh	\$62.90
Storm Protection Charge	1822 kWh @ \$0.00574/kWh	\$10.46
Clean Energy Transition Mechanism	1822 kWh @ \$0.00043/kWh	\$0.78
Storm Surcharge	1822 kWh @ \$0.01230/kWh	\$22.41
Florida Gross Receipt Tax		\$4.07
<b>Lighting Charges</b>		<b>\$4,390.69</b>

<b>📄 Other Fees and Charges</b>	
Lighting Late Payment Fee	\$61.97
<b>Total Other Fees and Charges</b>	<b>\$61.97</b>

**Total Current Month's Charges** **\$4,452.66**

00001117-0002336-Page 6 of 14

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

**Statement Date:** January 20, 2026

**Amount Due:** \$646.26

**Due Date:** February 10, 2026

**Account #:** 221009453830

**Past Due – Pay Immediately**

**Account Summary**

<b>Current Service Period:</b> December 12, 2025 - January 13, 2026	
Previous Amount Due	\$446.06
Payment(s) Received Since Last Statement	-\$229.53
Miscellaneous Credits	-\$8.02
<b>Past Due – Pay Immediately</b>	<b>\$208.51</b>
<b>Current Month's Charges – Pay by February 10, 2026</b>	<b>\$437.75</b>
<b>Amount Due</b>	<b>\$646.26</b>

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 **39.77% lower** than the same period last year.



Your average daily kWh used was **15.22% higher** than it was in your previous period.



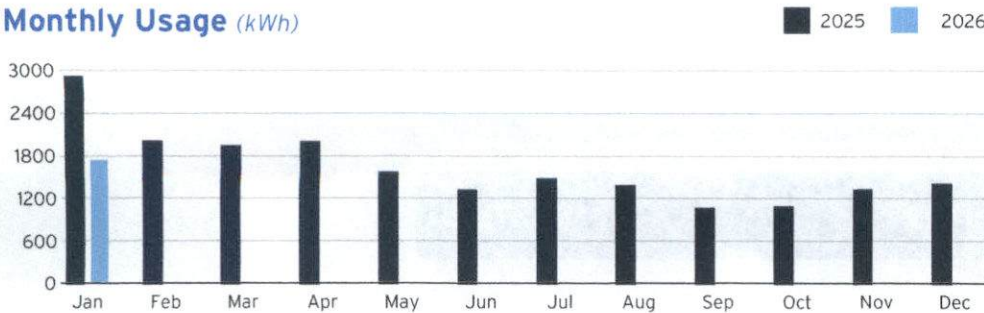
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**Monthly Usage (kWh)**



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**Account #:** 221009453830

**Due Date:** February 10, 2026

**Amount Due:** \$646.26

**Payment Amount:** \$437.75

634100608568

**Past Due – \$208.51**

**Current – \$437.75**

00001117 FTECO101202623503410 00000 03 01000000 15030 007

BALM GROVE COMMUNITY DEVELOPMENT  
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6341006085682210094538300000000646265

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**Service For:**  
12974 VIOLET FLAME AVE  
WIMAUMA, FL 33598

**Account #:** 221009453830  
**Statement Date:** January 20, 2026  
**Charges Due:** February 10, 2026

### Meter Read

**Meter Location:** IRR WELL

**Service Period:** Dec 12, 2025 - Jan 13, 2026

**Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000853590	01/13/2026	21,479	19,739	1,740 kWh	1	33 Days

### Charge Details

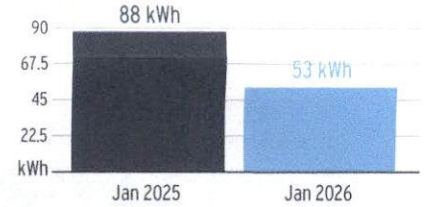
Electric Charges		
Daily Basic Service Charge	33 days @ \$0.66000	\$21.78
Energy Charge	1,740 kWh @ \$0.09202/kWh	\$160.11
Fuel Charge	1,740 kWh @ \$0.03516/kWh	\$61.18
Storm Protection Charge	1,740 kWh @ \$0.00568/kWh	\$9.88
Clean Energy Transition Mechanism	1,740 kWh @ \$0.00418/kWh	\$7.27
Storm Surcharge	1,740 kWh @ \$0.02121/kWh	\$36.91
Florida Gross Receipt Tax		\$7.62
<b>Electric Service Cost</b>		<b>\$304.75</b>

Other Fees and Charges	
Electric Late Payment Fee	\$5.00
Electric Security Deposit	\$128.00
<b>Total Other Fees and Charges</b>	<b>\$133.00</b>

**Total Current Month's Charges \$437.75**

Billing information continues on next page →

### Avg kWh Used Per Day



### Important Messages

**Annual Deposit Interest Credit.** This billing statement reflects your annual credit of deposit interest. Thank you for being a valued customer. We appreciate the opportunity to serve you.

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- Online:** [TampaElectric.com](http://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.



**Service For:**  
12974 VIOLET FLAME AVE  
WIMAUMA, FL 33598

**Account #:** 221009453830  
**Statement Date:** January 20, 2026  
**Charges Due:** February 10, 2026

**Charge Details** *Continued...*

	<b>Miscellaneous Credits</b>	
	Interest for Cash Security Deposit - Electric	-\$8.02
	<b>Total Current Month's Credits</b>	<b>-\$8.02</b>

00001117-0002335- Page 3 of 14



**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Balm Grove CDD

Board Meeting Date: January 08, 2026

Name	In Attendance Please X	Paid
1 Carlos de la Ossa	X	\$200
2 Nick Dister	X	\$200
3 Ryan Motko	X	\$200
4 Kelly Evans	X	\$200
5 Alberto Viero	X	\$200

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

Approved for payment:

Jayna Cooper  
District Manager Signature

January 08, 2026  
Date

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

**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Balm Grove CDD

Board Meeting Date: January 08, 2026

Name	In Attendance Please X	Paid
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4 Kelly Evans	X	\$200
5 Alberto Viero	X	\$200

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

Approved for payment:

Jayna Cooper  
District Manager Signature

January 08, 2026  
Date

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# 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. 28382  
Date 01/05/2026

---

<b>SERVICE</b>	<b>AMOUNT</b>
Audit FYE 09/30/2025	\$ <u>2,000.00</u>
Current Amount Due	\$ <u><u>2,000.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.



# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

169002

**DATE**

1/20/2026

**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

**CUSTOMER ID**

C2377

**NET TERMS**

Due On Receipt

**PO#****DUE DATE**

1/20/2026

Services provided for the Month of: **December 2025**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	14	Ea	5.11		71.54
<b>Subtotal</b>					<b>71.54</b>

<b>Subtotal</b>	\$71.54
<b>Tax</b>	\$0.00
<b>Total Due</b>	\$71.54

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

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

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

*Account Name: INFRAMARK, LLC*

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

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

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

**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Balm Grove CDD

Board Meeting Date: January 08, 2026

Name	In Attendance Please X	Paid
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4 Kelly Evans	X	\$200
5 Alberto Viero	X	\$200

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

Approved for payment:

Jayna Cooper  
District Manager Signature

January 08, 2026  
Date

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**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

District Name: Balm Grove CDD

Board Meeting Date: January 08, 2026

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

Approved for payment:

Jayna Cooper  
District Manager Signature

January 08, 2026  
Date

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**Attendance Confirmation**  
for  
BOARD OF SUPERVISORS

---

District Name: Balm Grove CDD

Board Meeting Date: January 08, 2026

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

Approved for payment:

Jayna Cooper  
District Manager Signature

January 08, 2026  
Date

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

# BALM GROVE CDD

## DISTRICT CHECK REQUEST

**Today's Date:** 1/6/2026  
**Check Amount:** \$1,971.83  
**Payable To:** BALM GROVE CDD  
**Check Description:** Series 2022 - FY 26 Tax Dist. ID Dist 758  
(12/15 - 12/31/25)  
**Special Instructions:** Mail check with US Bank letter

(Please attach all supporting documentation: invoices, receipts, etc.)

*Stephen Rudd*

Authorization

DM	<u>Jayna Cooper</u>
Fund	<u>200</u>
G/L	<u>103200</u>
Object Code	
Chk #	_____ Date _____

# BALM GROVE CDD

## TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE FISCAL YEAR 2026, TAX YEAR 2025

	Dollar Amounts	Fiscal Year 2026 Percentages		
Net O&M	208,202.11	30.23%	0.302300	
Net DS 2022	480,636.90	69.77%	0.697700	98%
Net Total	688,839.01	100.00%	1.000000	

Date Received	Amount Received	30.23%	69.77%	Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	Raw Numbers 2022 Debt Service Revenue			
11/14/2025	2,796.86	845.35	1,951.51	-	DIST #749 (11/1 - 11/9/25)	1385
12/3/2025	13,518.16	4,085.87	9,432.29	-	DIST #751 (11/17 - 11/25/2)	1386
12/5/2025	577,085.44	174,424.51	402,660.93	-	DIST #753 (11/26 - 11/30/2)	1388
12/19/2025	75,515.17	22,824.52	52,690.65	-	DIST #755 (12/01 - 12/14/2)	1396
1/6/2026	2,825.99	854.16	1,971.83	-	DIST #758 (12/15 - 12/31/25)	
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
		-	-	-		
<b>TOTAL</b>	671,741.62	203,034.41	468,707.21			
<b>Net Total on Roll</b>	688,839.01					
<b>Collection Surplus / (Deficit)</b>	(17,097.39)					

***Balm Grove  
Community  
Development  
District***

***Financial Report***

***January 31, 2026***

**CLEAR PARTNERSHIPS**



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 2026

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	SERIES 2022					TOTAL
	GENERAL FUND	SERIES 2022 DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 233,703	\$ -	\$ -	\$ -	\$ -	\$ 233,703
Accounts Receivable - Off Roll	25,189	749,714	-	-	-	774,903
Due From Other Funds	-	2,751	-	-	-	2,751
Investments:						
Acq. & Const. (Offsite Project)	-	-	144	-	-	144
Acq. & Construction - Amenity	-	-	577,477	-	-	577,477
Acquisition & Construction Account	-	-	4	-	-	4
Other	-	-	231,042	-	-	231,042
Reserve Fund	-	614,363	-	-	-	614,363
Revenue Fund	-	1,034,565	-	-	-	1,034,565
Fixed Assets						
Construction Work In Process	-	-	-	22,205,191	-	22,205,191
Amount To Be Provided	-	-	-	-	19,485,000	19,485,000
<b>TOTAL ASSETS</b>	<b>\$ 258,892</b>	<b>\$ 2,401,393</b>	<b>\$ 808,667</b>	<b>\$ 22,205,191</b>	<b>\$ 19,485,000</b>	<b>\$ 45,159,143</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 7,687	\$ -	\$ -	\$ -	\$ -	\$ 7,687
Accounts Payable - Other	1,480	-	-	-	-	1,480
Bonds Payable	-	-	-	-	19,485,000	19,485,000
Due To Other Funds	2,751	-	-	-	-	2,751
Deferred Inflow of Resources	1	-	-	-	-	1
<b>TOTAL LIABILITIES</b>	<b>11,919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,485,000</b>	<b>19,496,919</b>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	2,401,393	-	-	-	2,401,393
Capital Projects	-	-	808,667	-	-	808,667
Unassigned:	246,973	-	-	22,205,191	-	22,452,164
<b>TOTAL FUND BALANCES</b>	<b>246,973</b>	<b>2,401,393</b>	<b>808,667</b>	<b>22,205,191</b>	<b>-</b>	<b>25,662,224</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 258,892</b>	<b>\$ 2,401,393</b>	<b>\$ 808,667</b>	<b>\$ 22,205,191</b>	<b>\$ 19,485,000</b>	<b>\$ 45,159,143</b>

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 1,251	\$ 1,251	0.00%
Special Assmnts- CDD Collected	532,260	412,831	(119,429)	77.56%
<b>TOTAL REVENUES</b>	<b>532,260</b>	<b>414,082</b>	<b>(118,178)</b>	<b>77.80%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	12,000	4,000	8,000	33.33%
ProfServ-Dissemination Agent	5,000	3,167	1,833	63.34%
ProfServ-Field Management	18,000	6,000	12,000	33.33%
ProfServ-Info Technology	600	400	200	66.67%
ProfServ-Recording Secretary	4,500	1,500	3,000	33.33%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
Assessment Roll	5,000	1,667	3,333	33.34%
District Counsel	15,000	9,010	5,990	60.07%
District Engineer	12,500	1,903	10,597	15.22%
Administrative Services	5,500	-	5,500	0.00%
District Management	25,000	10,167	14,833	40.67%
Accounting Services	12,000	4,000	8,000	33.33%
Auditing Services	6,000	2,000	4,000	33.33%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	115	385	23.00%
Rentals & Leases	1,200	400	800	33.33%
Insurance - General Liability	3,597	-	3,597	0.00%
Public Officials Insurance	3,444	-	3,444	0.00%
Insurance -Property & Casualty	20,000	6,850	13,150	34.25%
Legal Advertising	4,000	2,069	1,931	51.73%
Bank Fees	200	1,088	(888)	544.00%
Misc-Ad Valorem Taxes	-	2,768	(2,768)	0.00%
Website Administration	1,200	800	400	66.67%
Miscellaneous Expenses	250	2	248	0.80%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	250	146	104	58.40%
<b>Total Administration</b>	<b>164,141</b>	<b>58,052</b>	<b>106,089</b>	<b>35.37%</b>

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026  
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
<b><u>Utility Services</u></b>				
Utility - Electric	6,035	1,760	4,275	29.16%
Utility - StreetLights	65,484	41,975	23,509	64.10%
<b>Total Utility Services</b>	<b>71,519</b>	<b>43,735</b>	<b>27,784</b>	<b>61.15%</b>
<b><u>Other Physical Environment</u></b>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Contracts-Landscape	134,000	36,765	97,235	27.44%
Contracts-Aquatic Control	16,200	15,550	650	95.99%
ROW Landscape Maintenance	25,000	1,200	23,800	4.80%
Other Landscape R&M	25,000	-	25,000	0.00%
Irrigation Repairs & Maintenance	12,500	725	11,775	5.80%
Picnic R&M	2,500	-	2,500	0.00%
Hurricane Cleanup	35,000	-	35,000	0.00%
General Contingency	20,000	150	19,850	0.75%
Playground R&M	10,000	-	10,000	0.00%
<b>Total Other Physical Environment</b>	<b>286,600</b>	<b>54,390</b>	<b>232,210</b>	<b>18.98%</b>
<b><u>Parks and Recreation</u></b>				
Misc-Contingency	10,000	250	9,750	2.50%
<b>Total Parks and Recreation</b>	<b>10,000</b>	<b>250</b>	<b>9,750</b>	<b>2.50%</b>
<b>TOTAL EXPENDITURES</b>	<b>532,260</b>	<b>156,427</b>	<b>375,833</b>	<b>29.39%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	257,655	257,655	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>(10,682)</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 246,973</b>		

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 16,856	\$ 16,856	0.00%
Special Assmnts- CDD Collected	1,228,727	1,749,845	521,118	142.41%
<b>TOTAL REVENUES</b>	<b>1,228,727</b>	<b>1,766,701</b>	<b>537,974</b>	<b>143.78%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	834,234	440,000	394,234	52.74%
Interest Expense	387,084	394,234	(7,150)	101.85%
<b>Total Debt Service</b>	<b>1,221,318</b>	<b>834,234</b>	<b>387,084</b>	<b>68.31%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,221,318</b>	<b>834,234</b>	<b>387,084</b>	<b>68.31%</b>
Excess (deficiency) of revenues Over (under) expenditures	7,409	932,467	925,058	12585.60%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	7,409	-	(7,409)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>7,409</b>	<b>-</b>	<b>(7,409)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ 7,409</u>	<u>\$ 932,467</u>	<u>\$ 910,240</u>	<u>12585.60%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>1,468,926</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 2,401,393</u></b>		

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2026  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 10,679	\$ 10,679	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>10,679</b>	<b>10,679</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Construction In Progress</u></b>				
Construction in Progress	-	74,313	(74,313)	0.00%
<b>Total Construction In Progress</b>	<b>-</b>	<b>74,313</b>	<b>(74,313)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>74,313</b>	<b>(74,313)</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(63,634)	(63,634)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>		<b>872,301</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 808,667</u></b>		

# Bank Account Statement

Balm Grove CDD

**Bank Account No.** 6637  
**Statement No.** 26\_01

**Statement Date** 01/31/2026

<b>G/L Account No. 101001 Balance</b>	233,702.62	<b>Statement Balance</b>	244,226.81
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00	<b>Subtotal</b>	244,226.81
<b>Subtotal</b>	233,702.62	<b>Outstanding Checks</b>	-10,524.19
<b>Negative Adjustments</b>	0.00	<b>Ending Balance</b>	233,702.62
<b>Ending G/L Balance</b>	233,702.62		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
01/06/2026	Payment	JE000724	Special Assmnts-CDD Collected	FY26 Hillsborough Co. Tax Rev/DS - Distrib. #758 (12/	2,825.99	2,825.99	0.00
01/16/2026	Payment	BD00032	Interest - Investments	Deposit No. BD00032 - Hillsborough Cty QTRLY Int	656.89	656.89	0.00
01/31/2026		JE000746	Interest - Investments	Interest Earned	346.67	346.67	0.00
<b>Total Deposits</b>					3,829.55	3,829.55	0.00
<b>Checks</b>							
12/09/2025	Payment	1393	RYAN MOTKO	Payment of Invoice 000755	-200.00	-200.00	0.00
12/17/2025	Payment	1395	STRALEY ROBIN VERICKER	Check for Vendor V00008	-2,770.25	-2,770.25	0.00
12/24/2025	Payment	1398	BUSINESS OBSERVER, INC.	Check for Vendor V00044	-958.12	-958.12	0.00
12/24/2025	Payment	1399	ECO-LOGIC SERVICES LLC	Check for Vendor V00038	-5,475.00	-5,475.00	0.00
01/06/2026	Payment	1404	BALM GROVE CDD	Payment of Invoice 000861	-1,971.83	-1,971.83	0.00
01/07/2026	Payment	1405	GRAU & ASSOCIATES	Check for Vendor V00025	-2,000.00	-2,000.00	0.00
01/07/2026	Payment	1406	INFRAMARK LLC	Check for Vendor V00016	-6,650.01	-6,650.01	0.00
01/07/2026	Payment	1407	TREE FARM 2, INC.	Check for Vendor V00042	-12,255.00	-12,255.00	0.00
01/09/2026	Payment	1408	ALBERTO VIERA	Check for Vendor V00015	-200.00	-200.00	0.00
01/09/2026	Payment	1409	CARLOS DE LA OSSA	Check for Vendor V00023	-200.00	-200.00	0.00
01/09/2026	Payment	1410	KELLY A EVANS	Check for Vendor V00019	-200.00	-200.00	0.00
01/09/2026	Payment	1411	NICHOLAS J. DISTER	Check for Vendor V00010	-200.00	-200.00	0.00
01/09/2026	Payment	1412	RYAN MOTKO	Check for Vendor V00017	-200.00	-200.00	0.00
01/21/2026	Payment	1414	STRALEY ROBIN VERICKER	Check for Vendor V00008	-4,793.50	-4,793.50	0.00
01/22/2026	Payment	DD419	TECO	Payment of Invoice 000879	-155.13	-155.13	0.00
01/23/2026	Payment	DD420	TECO	Payment of Invoice 000880	-3,190.46	-3,190.46	0.00
01/23/2026	Payment	DD421	TECO	Payment of Invoice 000881	-1,437.12	-1,437.12	0.00
01/23/2026	Payment	DD422	TECO	Payment of Invoice 000882	-4,131.47	-4,131.47	0.00
01/27/2026	Payment	1415	INFRAMARK LLC	Payment of Invoice 000883	-71.54	-71.54	0.00

# Bank Account Statement

Balm Grove CDD

**Bank Account No.** 6637

**Statement No.** 26\_01

**Statement Date**

01/31/2026

01/22/2026	Payment	DD423	TECO	Payment of Invoice 000885	-208.51	-208.51	0.00
01/31/2026		JE000747	Bank Fees	Service Charges	-302.23	-302.23	0.00
<b>Total Checks</b>					<b>-47,570.17</b>	<b>-47,570.17</b>	<b>0.00</b>

## Adjustments

### Total Adjustments

### Outstanding Checks

01/20/2026	Payment	1413	SPEAREM ENTERPRISES, LLC	Check for Vendor V00043			-225.00
01/27/2026	Payment	1416	STANTEC CONSULTING SERVICES INC	Payment of Invoice 000878			-536.75
01/29/2026	Payment	300027	TECO	Inv: 012026-05164-ACH			-3,358.39
01/29/2026	Payment	300028	TECO	Inv: 012026-40005-ACH			-1,513.64
01/29/2026	Payment	300029	TECO	Inv: 012026-78571-ACH			-4,452.66
01/29/2026	Payment	300030	TECO	Inv: 012026-53830-ACH			-437.75
<b>Total Outstanding Checks</b>							<b>-10,524.19</b>

### Outstanding Deposits

### Total Outstanding Deposits

**BALM GROVE COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 01/01/2026 to 01/31/2026

(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
<b>GENERAL FUND - 001</b>									
001	1405	01/07/26	V00025	GRAU & ASSOCIATES	28382	AUDIT FYE 09/30/2025	AUDIT FYE 09/30/25	532002-51301	\$2,000.00
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	WEBSITE MAINTENANCE/ADMIN	549936-51301	\$200.00
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	ACCOUNTING SERVICES	532001-51301	\$1,000.00
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	DISTRICT MANAGEMENT	531151-51301	\$2,541.67
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	DISSEMINATION SERVICES	531012-51301	\$416.67
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	FIELD MANAGEMENT	531016-51301	\$1,500.00
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	RECORDING SECRETARY	531036-51301	\$375.00
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	ASSESSMENT SERVICES	531141-51301	\$416.67
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	RECORD STORAGE FEE	544025-51301	\$100.00
001	1406	01/07/26	V00016	INFRAMARK LLC	167810	DISTRICT MANAGEMENT JAN 2026	TECHNOLOGY/DATA STORAGE	531020-51301	\$100.00
001	1407	01/07/26	V00042	TREE FARM 2, INC.	10-201858	JANUARY 2026 LANDSCAPE MAINTENANCE	Contracts-Landscape	534050-53908	\$9,622.00
001	1407	01/07/26	V00042	TREE FARM 2, INC.	10-201886	JANUARY 2026 LANDSCAPE MAINTENANCE	Contracts-Landscape	534050-53908	\$2,633.00
001	1408	01/09/26	V00015	ALBERTO VIERA	AV-010826	BOARD 01/08/26	Supervisor Fees	511100-51301	\$200.00
001	1409	01/09/26	V00023	CARLOS DE LA OSSA	CO-010826	BOARD 01/08/26	Supervisor Fees	511100-51301	\$200.00
001	1410	01/09/26	V00019	KELLY A EVANS	KE-010826	BOARD 01/08/26	Supervisor Fees	511100-51301	\$200.00
001	1411	01/09/26	V00010	NICHOLAS J. DISTER	ND-010826	BOARD 01/08/26	Supervisor Fees	511100-51301	\$200.00
001	1412	01/09/26	V00017	RYAN MOTKO	RM-010826	BOARD 01/08/26	Supervisor Fees	511100-51301	\$200.00
001	1413	01/20/26	V00043	SPEAREM ENTERPRISES, LLC	6233	FENCING REPAIR LABOR	Misc-Contingency	549900-57201	\$225.00
001	1414	01/21/26	V00008	STRALEY ROBIN VERICKER	27836	DEC 25-DISTRICIT COUNSEL THROUGH 12/31/25	PROFESSIONAL SERVICES	531146-51401	\$4,793.50
001	1415	01/27/26	V00016	INFRAMARK LLC	169002	DEC 25-POSTAGE	POSTAGE	541024-51301	\$71.54
001	1416	01/27/26	V00004	STANTEC CONSULTING SERVICES INC	2511230	ENGINEERING SERVICES THRU 01/14/26	ENGINEERING SERVICES	531147-51301	\$536.75
001	300027	01/29/26	V00034	TECO	012026-05164-ACH	STREETLIGHTS 12/12/25-01/13/26	STREETLIGHTS	543062-53150	\$3,358.39
001	300028	01/29/26	V00034	TECO	012026-40005-ACH	STREETLIGHTS 12/12/25-01/13/26	STREETLIGHTS	543062-53150	\$1,513.64
001	300029	01/29/26	V00034	TECO	012026-78571-ACH	STREETLIGHTS 12/12/25-01/13/26	STREETLIGHTS	543062-53150	\$4,452.66
001	300030	01/29/26	V00034	TECO	012026-53830-ACH	ELECTRIC 12/12/25-01/13/26	ELECTRIC	543041-53150	\$437.75
001	DD419	01/22/26	V00034	TECO	221009210867 121625	SERVICE 11/11/25 - 12/10/25	Utility - Electric	543041-53150	\$155.13
001	DD420	01/23/26	V00034	TECO	211031805164 121725	SERVICE 11/12/25 - 12/11/25	Utility - Electric	543041-53150	\$3,190.46
001	DD421	01/23/26	V00034	TECO	211031840005 121725	SERVICE 11/12/25 - 12/11/25	Utility - Electric	543041-53150	\$1,437.12
001	DD422	01/23/26	V00034	TECO	221009478571 121725	SERVICE 11/12/25 - 12/11/25	Utility - Electric	543041-53150	\$4,131.47
001	DD423	01/22/26	V00034	TECO	221009453830 121725	SERVICE 11/12/25 - 12/11/25	Utility - Electric	543041-53150	\$208.51
<b>Fund Total</b>									<b>\$46,416.93</b>

**SERIES 2022 DEBT SERVICE FUND - 200**

200	1404	01/06/26	V00031	BALM GROVE CDD	01062026-758	SERIES 2022 FY26 TAX DIST ID 758	Cash in Transit	103200	\$1,971.83
<b>Fund Total</b>									<b>\$1,971.83</b>

<b>Total Checks Paid</b>	<b>\$48,388.76</b>
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## BALM GROVE CDD

### FIELD INSPECTION REPORT- FEBRUARY- CORNERSTONE

Thursday, February 19, 2026

Prepared For Board Of Supervisors

14 Items Identified

Arturo Gandarilla

DISTRICT FIELD COORDINATOR

**Completed**

**Scheduled / Monitoring**

**No response/Not completed**

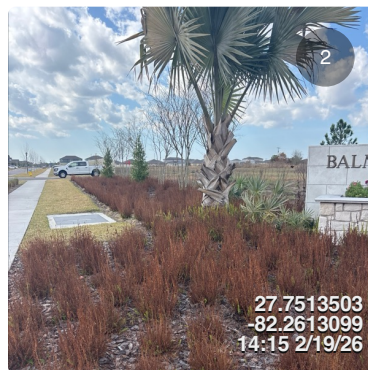
## Item 1- Violet Flame Ave

Assigned To: Cornerstone

At the entrance of Balm Grove on Violet Flame Ave and Balm Wimauma, the annuals did not sustain any damage from the recent cold snap. The monument area is well maintained.

However, the ferns and copperleaf experienced severe cold damage. Cornerstone will continue to monitor the plant material over the next few weeks to determine what can be cut back and what will need to be replaced.

The turf in this area also sustained some cold damage. There are thin areas present, and Cornerstone will continue to monitor the turf's recovery.



## Item 2- Violet Flame And Balm Wimauma

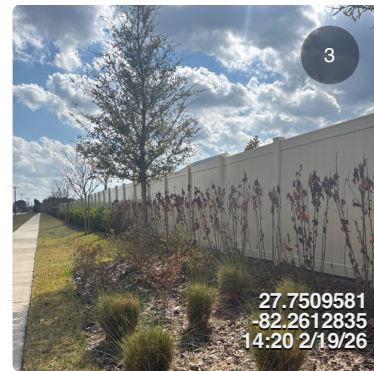
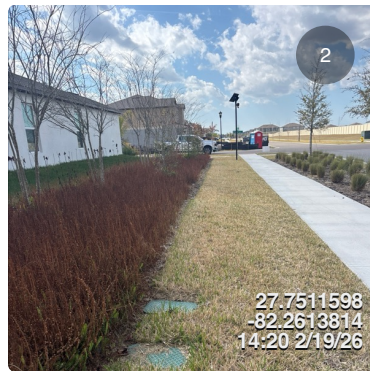
Due By: Tuesday, March 3, 2026

Assigned To: Cornerstone

At the exit side of Violet Flame Ave and Balm Wimauma Road, the ferns sustained cold snap damage, along with the copperleaf and the turf.

The ornamental grasses and viburnum hedge performed well and did not show significant cold damage.

Cornerstone will continue to monitor all plant material and turf in this area over the next few weeks to determine what may need to be cut back or replaced.



### Item 3- Topaz Blue-( Entrance )

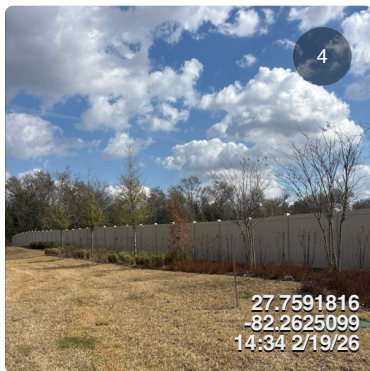
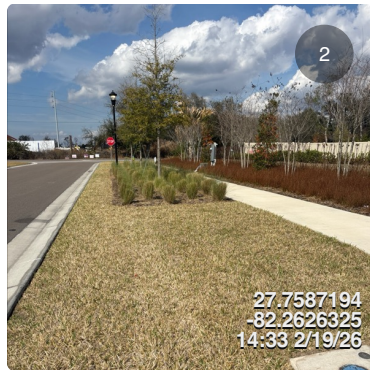
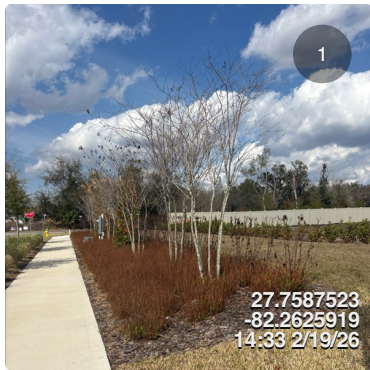
Due By: Tuesday, March 3, 2026

Assigned To: Cornerstone

At the north entrance of Balm Grove, the copperleaf and ferns sustained the most damage from the recent cold snap. The Bismarck palms also experienced some damage; however, they are expected to recover.

The turf in this area also sustained cold snap damage.

Cornerstone will continue to monitor all plant material and turf affected by the cold snap over the next few weeks and will determine what requires cutbacks and what may need to be replaced.



## Item 4- Topaz Blue

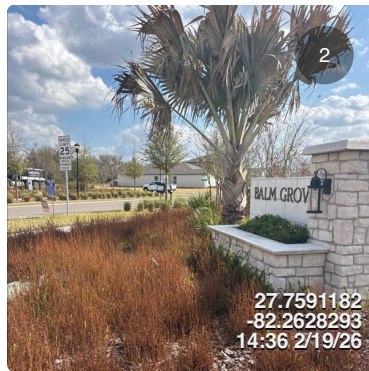
Due By: Tuesday, March 3, 2026

Assigned To: Cornerstone

At the opposite side of the north entrance of Balm Grove, the same plant material sustained cold snap damage, including the copperleaf, ferns, Bismarck palms, and the turf.

The ornamental grasses and the annuals in front of the monument beds performed well and did not show significant damage.

Cornerstone will continue to monitor all affected plant material and turf over the next few weeks and will determine what requires cutbacks and what may need to be replaced



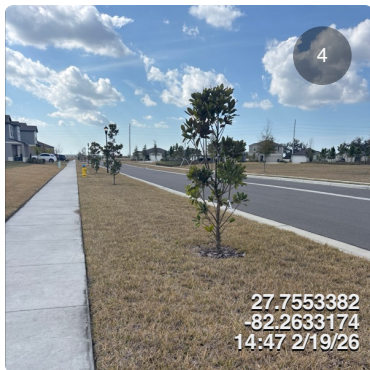
## Item 5- Blue Pearl Ave

Assigned To: Cornerstone

At Blue Pearl and Topaz Blue, the turf shows significant impact from the recent cold snap.

In this area, all tree rings should be soft-edged to create a clean appearance and clearly define the separation between turf and mulch.

The sidewalks are properly edged, blown off, and free of weeds.



## Item 6- Playground And Mail Kiosk

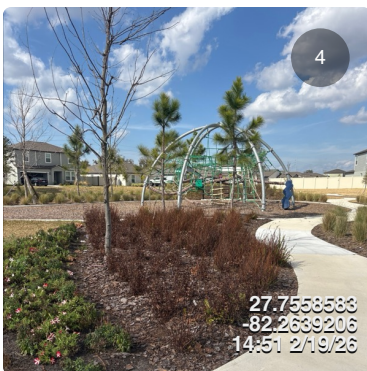
Assigned To: Cornerstone

plant beds next to the mail kiosk, the ornamental grasses did not sustain any cold snap damage. The thryallis in this area sustained minor cold snap damage but is expected to bounce back.

The oak trees are beginning to fill in following the seasonal change, and the sycamore trees, currently without leaves due to their winter cycle, show small new growth and are recovering.

At the playground, the ferns sustained the most cold snap damage, along with some of the thryallis. The flowering plants in this area performed well and did not show significant damage.

Cornerstone will continue to monitor all plant material affected by the cold snap over the next few weeks to determine what requires cutbacks and what may need to be replaced.



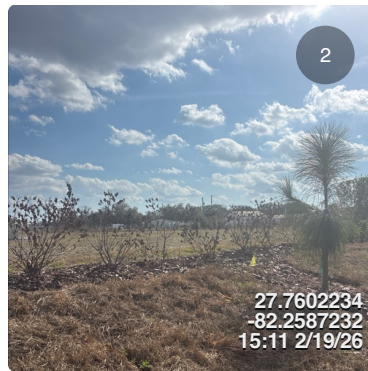
## Item 7- Balm Wimauma Rd

Due By: Tuesday, March 3, 2026

Assigned To: Cornerstone

Landscape Bed – Balm Wimauma Road to Shelley Lane

The ornamental grasses are green and healthy. **The firebush was severely damaged by the recent cold snap**, while the wax myrtles sustained no cold damage and remain healthy. The pine trees are green, healthy, and well-maintained. **Cornerstone will continue to monitor the damaged plant material over the next few weeks to determine what can be cut back, saved, or replaced.**

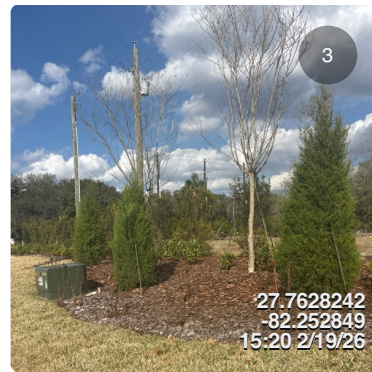
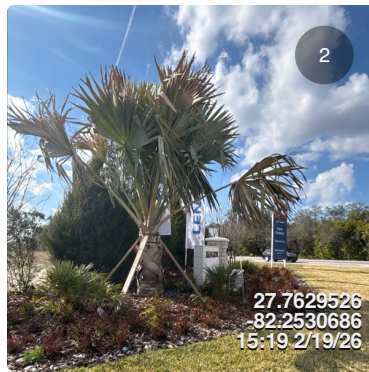
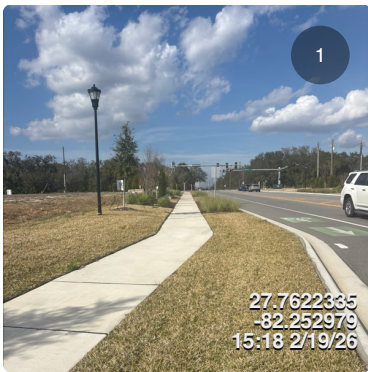


## Item 8- Balm Wimauma Rd.

Due By: Tuesday, March 3, 2026

Assigned To: Cornerstone

The plant material along Balm Wimauma Road heading toward the main road of 672 sustained some cold snap damage to the turf, which is expected to recover. Cornerstone will continue to monitor the turf, as well as the fern and Bismarck palms at the monument. Not all plant material was affected by the cold front, but the main species impacted were copper leaf and firebush. Cornerstone will monitor the damaged plants over the next few weeks to determine what can be cut back, saved, or replaced.



## Item 9- New Jade Ave

Due By: Tuesday, March 3, 2026

Assigned To: Cornerstone

The plant material and turf at the entrance off New Jade Avenue and Balm Wimauma Road sustained damage from the recent cold snap, with the turf showing staining and some areas of missing sod that will need to be replaced. Not all plant material was affected, but the fern and Bismarck palms at the entrance sustained some cold damage. Cornerstone is aware of these issues and will replace the damaged sod. Plant material will continue to be monitored over the next few weeks to determine what can be saved, cut back, or replaced.

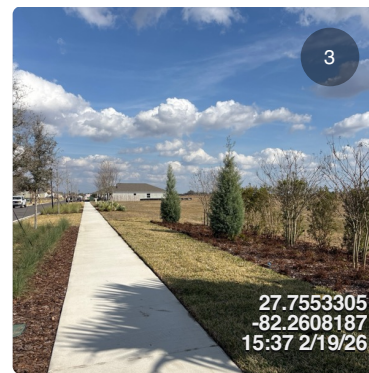
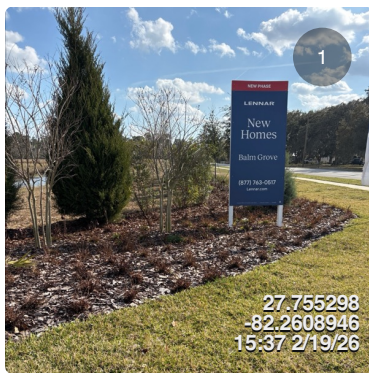


## Item 10- New Jade Ave

Due By: Tuesday, March 3, 2026

Assigned To: Cornerstone

On the opposite side of the entrance off New Jade Avenue and Balm Wimauma Road, the fern and copper leaf sustained severe cold snap damage. A saw palmetto palm in the bed is dead and will need to be removed and replaced. There are also some weeds present in the bed. Not all plant material was affected by the cold front. Some trees, like the oaks, still have green leaves and are beginning to show new growth, while others, such as the sycamores and crepe myrtles, are currently bare but are starting to produce small new shoots, indicating early recovery. Cornerstone will continue to monitor the plant material to determine what can be saved, cut back, or replaced.



**Item 11- Pond 1**

Due By: Tuesday, March 3, 2026

Assigned To: Eco Logic

The pond has filamentous algae and pennywort along with some trash.

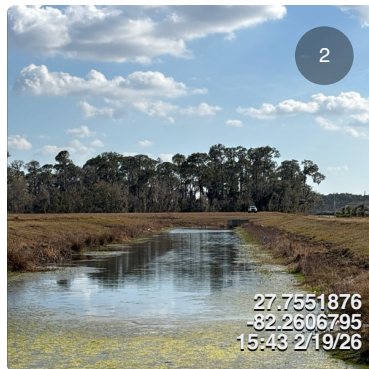
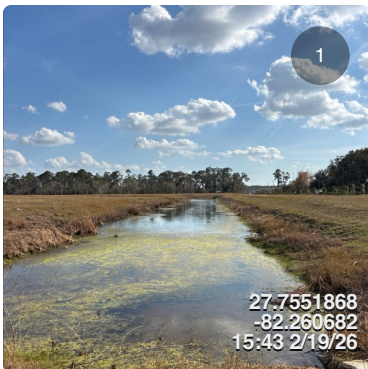


**Item 12- SW POND**

Due By: Tuesday, March 3, 2026

Assigned To: Eco Logic

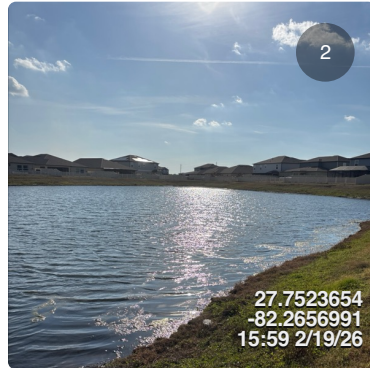
The pond has a buildup of filamentous algae along the edges, and there is some trash present that will need to be removed.



**Item 13- 3 B**

Assigned To: Eco Logic

The pond was treated for filamentous algae which has begun to die off.



**Item 14- Pond 3 A**

Due By: Tuesday, March 3, 2026

Assigned To: Eco Logic

The pond was treated for filamentous algae, which has now died off; however, trash is present in the pond and needs to be removed.

