

*Bridgewalk
Community Development District*

Agenda

September 16, 2024

AGENDA

Bridgewalk

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

September 9, 2024

Board of Supervisors
Bridgewalk Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Bridgewalk Community Development District will be held **Monday, September 16, 2024 at 10:00 a.m., or as shortly thereafter as reasonably possible, at the Oasis Club at ChampionsGate, 1520 Oasis Club Blvd., ChampionsGate, FL 33896.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 19, 2024 Meeting
4. Consideration of Agreement with DiBartolomeo, McBee, Hartley & Barnes, P.A. to Provide Auditing Services for the Fiscal Year 2024
5. Consideration of Landscape Maintenance Agreement with United Land Services
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Discussion of Pending Plat Conveyances
 - ii. Status of Permit Transfers
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
7. Other Business
8. Supervisor's Requests
9. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Jan Carpenter, District Counsel
Broc Althafer, District Engineer

Enclosures

MINUTES

MINUTES OF MEETING
BRIDGEWALK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Bridgewalk Community Development District was held Monday, August 19, 2024 at 10:00 a.m. at the Oasis Club at ChampionsGate at 1520 Oasis Club Blvd., ChampionsGate, Florida.

Present and constituting a quorum were:

Adam Morgan	Chairman
Rob Bonin	Vice Chairman
Brent Kewley	Assistant Secretary
Lane Register <i>by phone</i>	Assistant Secretary
Kathryn Farr	Assistant Secretary

Also present were:

George Flint	District Manager
Kristen Trucco	District Counsel
Broc Althafer <i>by phone</i>	District Engineer
Alan Scheerer	Field Manager
Michelle Dudley	Lennar Homes

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll.

Mr. Flint: We have four Board members here and we have a quorum. Lane, are you on the phone?

Mr. Register: I am.

Mr. Flint: Lane is on the phone. Kathryn, when you got put on the Board did you accept compensation? The other four Board members have.

Ms. Farr: Yes.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: There is no members of the public here.

THIRD ORDER OF BUSINESS

Approval of Minutes of the July 15, 2024 Meeting

Mr. Flint: The next item is approval of your July 15, 2024 minutes. Did the Board have any comments or corrections?

Mr. Morgan: They all look accurate to me. I make a motion to accept.

On MOTION by Mr. Morgan, seconded by Mr. Kewley with all in favor, the Minutes of the July 15, 2024 Meeting, were approved as presented.

FOURTH ORDER OF BUSINESS

Public Hearing

Mr. Flint: Is there a motion to open the budget and assessment hearings?

Mr. Morgan: I make a motion to open.

On MOTION by Mr. Morgan, seconded by Mr. Kewley with all in favor, the Public Hearing was opened.

Mr. Flint: The hearing is open. There are no members of the public here to provide comment or testimony.

A. Consideration of Resolution 2024-09 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations

Mr. Flint: You have Resolution 2024-09 in your agenda. The Board previously approved a proposed budget and set the public hearing for today for its final consideration. We've updated the actuals in the proposed budget through the end of July. I don't believe the budget numbers for next year have changed substantially from what you saw in the proposed budget. We reflect everything being assessed. We are using some carry forward to balance the budget at this point. I know we are in the process of working on a Boundary Amendment.

Mr. Morgan: We have a full assessment roll?

Mr. Flint: Yes.

Mr. Morgan: Does Anybody have any comments or questions on the budget? I make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Kewley with all in favor, Resolution 2024-09 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2024-10 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint: Next you have the assessment resolution imposing assessments associated with the budget you just approved. Are there any questions on that?

Mr. Morgan: I make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Kewley with all in favor, Resolution 2024-10 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint: Is there a motion to close the hearing?

Mr. Morgan: I make a motion to close the public hearing.

On MOTION by Mr. Morgan, seconded by Mr. Kewley with all in favor, the Public Hearing was closed.

FIFTH ORDER OF BUSINESS

Adoption of District Goals and Objectives

Mr. Flint: As you know the legislature now requires CDDs to adopt these. You have seen this memorandum in other Districts. Are there any questions on the goals and objectives? If not, is there a motion to approve them?

Mr. Morgan: I make a motion.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, Adopting District Goals and Objectives, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Series 2023 Requisition #5

Mr. Flint: This requisition is for District counsel invoice totaling \$270. Are there any questions on the requisition?

Mr. Morgan: I make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, Series 2023 Requisition #5, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Trucco: I just have a couple of updates since the last Board meeting. The boat dock easement has been recorded. Thanks to Michelle for her help with that, that is finalized. I requested

updated title work for the Phase 1B, 2A and 2B plat. It still needs to come to the CDD. Once I have that back, we can go ahead and record that deed and get all the signatures. That's in good shape. As far as the expansion, I did speak with Lane and he had mentioned we might be waiting for another phase to be taken down then combining them into an expanded area. We are standing by for direction on that. I will send Lane a follow up email on that today and we will keep the Board updated as that progresses too.

Mr. Register: Kristen, we can talk about that sometime later today. I don't recall that is exactly where we left off, but I understand we had some issues. We do need to talk about that so we can get that expansion completed here. We are going to be starting site work very quickly.

Ms. Trucco: Sure, I will give you a call this afternoon and get it done.

Mr. Register: Thank you.

B. Engineer

i. Discussion of Pending Plat Conveyance

ii. Status of Permit Transfers

Mr. Flint: Engineer, Broc anything for the Board?

Mr. Althafer: Yes. I would like to give some updates on the Phase 2C development. We have full water clearance of the water system in Phase 2C. I submitted the DEP sewer clearance this morning to FDEP. I anticipate we will have clearance this week. I am waiting on some reuse as-built and as soon as I get that, we'll be able to finalize the record drawings and get those submitted to TWA. Where I am tracking right now is we should be in a position to submit all certification documents to TWA at the beginning of October. I think we need to start putting together the acquisition document and getting everything in order for that.

Mr. Bonin: Broc, the sewer clearance is for the whole project. It will be a final clearance?

Mr. Althafer: That is correct, yes.

Mr. Bonin: When is that going into Toho?

Mr. Althafer: That went in this morning.

Mr. Bonin: Okay.

Mr. Flint: There is about \$2,800,000 in the 2023 construction account. We will be able it sounds like early October to draw that down.

Mr. Morgan: Maybe before then.

Mr. Flint: Yes. We can do that in pieces, Broc. If there are parts of it that are ready to be acquired, we don't need to wait until October if there are parts we can acquire before that.

Mr. Althafer: Okay, should I work with Kristen on which portions can be acquired prior to full acceptance?

Ms. Trucco: I will give you a call this afternoon, Broc. That way if the conveyance documents haven't already been done, we'll make sure that they are teed up.

Mr. Althafer: Okay, that sounds great.

Mr. Bonin: What is the necessity of that?

Ms. Trucco: Getting the funding sooner.

Mr. Flint: It depends if you want the money quicker or you want to wait until October.

Mr. Bonin: What are you saying you need to get the requisition?

Mr. Flint: We just need to prepare the conveyance documents, so if there is anything that has to be deeded, if there are bills of sale, if there is a certificate of the engineer that has to be signed, etc.

Mr. Bonin: Just to get the requisition funds?

Mr. Flint: Yes.

Mr. Bonin: When did this change?

Mr. Flint: It didn't. It's always been that way.

Mr. Morgan: We've already requisitioned all we could for the first phases. This money is left over from Phase 2C requisitions.

Mr. Bonin: Conveying those bill of sale items.

Mr. Morgan: Kristen just has to confirm.

Ms. Trucco: Yes. We've been doing it.

Mr. Bonin: But the construction items don't need to be certified and CO through the agencies.

Mr. Morgan: No, the engineer just has to certify.

Mr. Bonin: But the definition of complete.

Mr. Morgan: Installed.

Mr. Bonin: Alright, I kept hearing complete.

Mr. Morgan: No, installed.

Mr. Bonin: It's certifying it's in the ground.

Mr. Morgan: We don't have to wait for Toho acceptance or anything like that.

Mr. Bonin: Because I was on a Board last week and the engineer was defining complete as he was waiting for the project to be complete to requisition.

Mr. Flint: There is a little bit of discretion there, but in that interpretation, it varies from engineer to engineer and attorney to attorney. We can get with Broc and Kristen and see where we are at.

Mr. Morgan: Typically, the way we have been doing it with all the Boards is once it is completely installed and not necessarily accepted by the county or anything.

Ms. Trucco: We also have Lennar sign a bunch of documents as well. That is our practice, and we have not had an issue with that. If there is an issue, Lennar will come back.

Mr. Bonin: You could have a \$10,000,000 job that takes 12 months to build and have \$6,000,000 in the ground at six months. The project is not going to be certified for another six months or even longer possibly.

Mr. Flint: If it is substantially completed in six months, but there is really two ways to do it. One is we acquire completed improvements. The other is you assign the contracts to the CDD. Then, the CDD, every time you get a payout, can pay the contractor directly. But that is not how we do it. We are acquiring completed improvements. The reason for that whole process is what happened in the down time was that there were a lot of situations where the construction funds were depleted and there were no completed improvements in the ground. So, the bond holders really want to see when we are paying for improvements that they are not partially completed, but they are substantially completed because there needs to be a value there. They don't want all their bond money spent and then there is no value in the improvements.

Ms. Trucco: The developer has already been paid, so they don't have an obligation there to do anything else.

Mr. Flint: Yes. They walk on their Completion Agreement.

Ms. Trucco: The bond documents actually require the engineer to certify that it is complete before the CDD technically can give out.

Mr. Bonin: But again, complete is a little subjective and nuanced on what that definition is because you can't get CO until the job is certified complete. That is one definition of complete. And another complete is it is in the ground, and you can physically see it and touch it.

Mr. Flint: We will work with Broc. If the water is done and the sewer is not done, we can acquire the water. We don't necessarily need to wait until October to do that. Alright. Anything else, Broc?

Mr. Althafer: No. Unless there are any questions.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: We have the check register for the General Fund and the Board compensation. Any questions on the invoices or checks?

Mr. Morgan: All looks right. I make a motion to accept.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint: You have the financials through July 31, 2024. No action is required.

iii. Approval of Fiscal Year 2025 Meeting Schedule

Mr. Flint: You have the annual meeting schedule. We've prepared it under the assumption that you will continue to meet on the third Monday at 10:00 a.m. in this location.

Mr. Morgan: I make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Fiscal Year 2025 Meeting Schedule, was approved.

D. Field Manager's Report

Mr. Flint: Field Manager's report?

Mr. Scheerer: Yes. Just a couple things. We're working with the landscaper. I think I reported to the Board a while back that we were having some irrigation issues. Those have been solved. It turned out to be a 3 inch gate valve that the gate had dropped and not allowing the water to get on to the CDD side. That was dug up. It was repaired. Because of that we incurred some damage, so at no cost to the District, the landscaper is working on a landscape plan and were going to be replacing most of the sod that was affected by that work. We continue to meet with them on a regular basis. We are monitoring the dog park improvements and some of the other common area stuff that is going in. It's looking pretty good, so I am assuming there will be a turnover at some

point. I guess probably the biggest question I have right now is what is Jr. Davis doing on the southside of the pond digging the gigantic hole. I sent an email out last week to Lane, I know Lane is on the phone, but to Lane, Barry and Carly to see if anybody had any updates on that.

Mr. Morgan: That has got to be the county work.

Mr. Scheerer: Yes. It's got to be the road widening work, but they took the split rail fence down and dug a giant hole just past the cart path.

Mr. Bonin: Is Broc the engineer for that work?

Mr. Scheerer: I don't know.

Mr. Bonin: Broc, who is the engineer for that work?

Mr. Althafer: Is that the roadway work?

Mr. Morgan: Yes.

Mr. Althafer: That is Poulos & Bennett, LLC.

Mr. Scheerer: I am just curious. There is just a big hole they put. They've got some dewatering equipment in there.

Mr. Bonin: Which end of the pond?

Mr. Scheerer: It's center of the pond.

Mr. Scheerer: Just parallel to Cyrils. If you were to come off of Cyrils. Walk to the fence. It's just on the other side of the fence. There is no exact location. I will be out there later today. I talked to a guy who tried to speak to me and all I said was "*Who do you work for?*" and he goes Jr. Davis. There was nobody else there.

Mr. Bonin: Broc, can you opine on that? Are they making their improvements per plan and it's not affecting our waterbody slopes, and they are restoring it properly?

Mr. Althafer: Yes. I will go take a look at it and see what is going on. But we do have easements in that general vicinity to allow them to do work. I will try to confirm that the work that they are doing is within the easements.

Mr. Bonin: Yes, and whatever improvements they're doing, they line up with what they have permission to do.

Mr. Althafer: Understood. I'll take a look at that and let you know.

Ms. Trucco: I was going to add too that there is a pre-work inspection provision in the easement. So, they should be contacting us before they start doing work on our tract.

Mr. Bonin: True.

Ms. Trucco: Broc, if you want to mention that. I can shoot you an email with those easements just so you have a copy at the top of your email box.

Mr. Scheerer: We just want to make sure the hole is filled properly, and the split rail fence gets put back the way it's supposed to be.

Ms. Trucco: It was like a pre-work and post-work inspection provision in the easement.

Mr. Flint: Well, they already missed that one.

Mr. Scheerer: Yes. They missed one of them. We'll have to deal with the post-work.

Mr. Flint: They didn't start off very well.

Mr. Scheerer: Yes. I just showed up out there and there is a giant hole.

Ms. Dudley: There is two things that homeowners bring up to the HOA. First is the dog parks. Do we have a status of when that's getting turned over?

Mr. Bonin: No.

Mr. Scheerer: They're installing the landscaping on the backside of the dog park right now. I just got an email from my office about a new water account. I assume the two meters, one for irrigation and one for potable water for the drinking station for the pets, is probably what I am going to see when I go out there later today. But the park itself, it looks like they're focusing on a lot of the common area parks right now. They haven't quite made it to the interior of the dog park, but they are getting there.

Ms. Dudley: The other one is the retaining wall and black aluminum fencing behind Stephens Road. The homes on Stephens. When is that getting turned over to the CDD?

Mr. Bonin: Which wall?

Mr. Scheerer: It's the one that got damaged.

Ms. Dudley: Yes. It's damaged. The homeowners keep calling us about it. The homes on Stephens, right behind there, there is the retaining wall.

Mr. Bonin: I don't know where Stephens is.

Mr. Morgan: I don't either.

Ms. Dudley: East side of the community.

Mr. Bonin: Pull it up on the map. What is the date on that? August 8?

Mr. Morgan: This is August 8. There is still a lot of non-sodded areas out there.

Mr. Bonin: It's on the back of homes?

Mr. Scheerer: It's right back here. I think that all has to tie in with the improvements of the park area.

Ms. Trucco: I have signature pages for the conveyance of Tract M.

Mr. Bonin: So, the wall is in that got damaged?

Mr. Scheerer: The wall is in, but what got damaged is some black aluminum fence back there. I don't know if it was done during construction and the aluminum fencing was damaged.

Mr. Bonin: The wall is ok, but it's the fencing.

Mr. Scheerer: Yes. It's just the four foot black aluminum fence that is back there. I know there has been some emails going back and forth.

Ms. Dudley: We've been following up with Derek about it for a couple of months now.

Mr. Scheerer: Trying to get it fixed. There is a homeowner right there. But that whole Tract M, ties into that green space that is right in the middle. Once the green space is done, we would go ahead and assume all the maintenance for the retaining wall and the black aluminum fence in the actual open space tract. That is all. It just needs to have the fence fixed. Real simple.

Mr. Bonin: Ok.

Mr. Scheerer: And they're probably pretty close on that landscaping. As they get all of it done, then we'll do an inspection and assume the maintenance responsibilities.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

Mr. Morgan: I make a motion to adjourn.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

September 9, 2024

Bridgewalk Community Development District

We are pleased to confirm our understanding of the services we are to provide Bridgewalk Community Development District for the years ended September 30, 2022, 2023, and 2024. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Bridgewalk Community Development District as of and for the years ended September 30, 2022, 2023, and 2024. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Bridgewalk Community Development District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Bridgewalk Community Development District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Bridgewalk Community Development District and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Bridgewalk Community Development District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will assist in the preparation of confirmations we request and will locate any documents selected by us for testing.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are estimated not to exceed \$2,800 for the year ending 2022, \$2,900 for the year ending 2023 and \$3,100 for the year ending 2024, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination, subject to any offsets that the District may have.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

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

This letter will continue in effect until canceled by either party.

Sincerely,



DiBartolomeo, McBee, Hartley & Barnes, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Bridgewalk Community Development District.

By: _____

Title: _____

Date: _____

SECTION V

*This item will be provided under
separate cover*

SECTION VI

SECTION C

SECTION 1

Bridgewalk

Community Development District

Summary of Invoices

August 01, 2024 - August 31, 2024

Fund	Date	Check No.'s	Amount
General Fund			
	8/13/24	176-179	\$ 8,259.16
	8/15/24	180	3,400.00
	8/20/24	181	6,087.00
	8/24/24	182	878.40
	8/27/24	183	37.22
			<hr/>
			\$ 18,661.78
Payroll			
	<u>August 2024</u>		
	Adam Morgan	50092	\$ 184.70
	Brent Kewley	50093	\$ 184.70
	Patrick Bonin Jr.	50094	\$ 184.70
			<hr/>
			\$ 554.10
TOTAL			<hr/>
			\$ 19,215.88

*** CHECK DATES 08/01/2024 - 08/31/2024 ***
 BRIDGEWALK - GENERAL FUND
 BANK A GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/13/24	00012	8/01/24 08012024	202408 300-20700-10000		*	8.76	
		FY24 SPCL ASMNT SER2022		BRIDGEWALK CDD C/O USBANK			8.76 000176
8/13/24	00008	7/31/24 100172	202407 320-53800-46400		*	1,814.50	
		RPLC 3" GATE VALVE-TOHO					
		7/31/24 100173	202407 320-53800-46400		*	598.52	
		RPLC STUCK VALVE (2" FEB)		FLORIDA ULS OPERATING LLC DBA			2,413.02 000177
8/13/24	00001	8/01/24 64	202408 310-51300-34000		*	3,246.25	
		MANAGEMENT FEES AUG24					
		8/01/24 64	202408 310-51300-35200		*	100.00	
		WEBSITE ADMIN AUG24					
		8/01/24 64	202408 310-51300-35100		*	150.00	
		INFORMATION TECH AUG24					
		8/01/24 64	202408 310-51300-31300		*	583.33	
		DISSEMINATION FEE AUG24					
		8/01/24 64	202408 310-51300-51000		*	.12	
		OFFICE SUPPLIES					
		8/01/24 64	202408 310-51300-42000		*	74.13	
		POSTAGE					
		8/01/24 64	202408 310-51300-42500		*	8.55	
		COPIES					
		8/01/24 65	202408 320-53800-12000		*	1,325.00	
		FIELD MANAGEMENT AUG24		GOVERNMENTAL MANAGEMENT SERVICES			5,487.38 000178
8/13/24	00007	8/09/24 12122	202407 310-51300-31100		*	350.00	
		BOS MEETING - 07/15/24		OSCEOLA ENGINEERING INC			350.00 000179
8/15/24	00016	7/15/24 90103054	202407 310-51300-32200		*	2,900.00	
		FY23 DEBT FEES - FINAL					
		7/15/24 90103054	202407 310-51300-32200		*	500.00	
		NEW DEBT		DIBARTOLOMEO,MCBEE,HARTLEY & BARNES			3,400.00 000180
8/20/24	00008	8/15/24 102023	202408 320-53800-46200		*	6,087.00	
		MTHLY LANDSCAPE MNT AUG24		FLORIDA ULS OPERATING LLC DBA			6,087.00 000181
8/20/24	00002	8/13/24 130379	202407 310-51300-31500		*	878.40	
		BOAT DOCK EASE/PHONE MTG		LATHAM, LUNA, EDEN & BEAUDINE, LLP			878.40 000182
				BWLK BRIDGEWALK	TVISCARRA		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/27/24	00011	8/14/24 00270208	202408 320-53800-43200		*	37.22	
		55381 WOOD BRDG PL LFTSTN		TOHO WATER AUTHORITY			37.22 000183

TOTAL FOR BANK A						18,661.78	
TOTAL FOR REGISTER						18,661.78	

SECTION 2

Bridgewalk
Community Development District

Unaudited Financial Reporting
August 31, 2024



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Bridgewalk
Community Development District
Balance Sheet
August 31, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash - Truist Bank	\$ 57,847	\$ -	\$ -	\$ 57,847
Investments:				
Series 2022				
Reserve	\$ -	\$ 123,450	\$ -	\$ 123,450
Revenue	\$ -	\$ 98,200	\$ -	\$ 98,200
Construction	\$ -	\$ -	\$ 2,531	\$ 2,531
Series 2023				
Reserve	\$ -	\$ 190,979	\$ -	\$ 190,979
Revenue	\$ -	\$ 760	\$ -	\$ 760
Interest	\$ -	\$ 114	\$ -	\$ 114
Construction	\$ -	\$ -	\$ 2,808,531	\$ 2,808,531
State Board of Administration	\$ 209,282	\$ -	\$ -	\$ 209,282
Total Assets	\$ 267,129	\$ 413,503	\$ 2,811,062	\$ 3,491,695
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Fund Balances:				
Assigned For Debt Service 2022	\$ -	\$ 221,650	\$ -	\$ 221,650
Assigned For Debt Service 2023	\$ -	\$ 191,853	\$ -	\$ 191,853
Assigned For Capital Projects 2022	\$ -	\$ -	\$ 2,531	\$ 2,531
Assigned For Capital Projects 2023	\$ -	\$ -	\$ 2,808,531	\$ 2,808,531
Unassigned	\$ 267,129	\$ -	\$ -	\$ 267,129
Total Fund Balances	\$ 267,129	\$ 413,503.04	\$ 2,811,062	\$ 3,491,695
Total Liabilities & Fund Equity	\$ 267,129	\$ 413,503	\$ 2,811,062	\$ 3,491,695

Bridgewalk

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 278,990	\$ 278,990	\$ 279,945	\$ 955
Special Assessments - Direct Billed	\$ 222,011	\$ 222,011	\$ 222,011	\$ -
Interest	\$ -	\$ -	\$ 9,282	\$ 9,282
Total Revenues	\$ 501,001	\$ 501,001	\$ 511,238	\$ 10,237
Expenditures:				
Administrative:				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 6,200	\$ 4,800
FICA Expense	\$ 918	\$ 842	\$ 474	\$ 367
Engineering Fees	\$ 9,500	\$ 8,708	\$ 4,453	\$ 4,256
Attorney	\$ 25,000	\$ 22,917	\$ 26,839	\$ (3,923)
Arbitrage	\$ 900	\$ -	\$ -	\$ -
Dissemination	\$ 7,000	\$ 6,417	\$ 5,833	\$ 583
Annual Audit	\$ 4,400	\$ 4,400	\$ 3,400	\$ 1,000
Trustee Fees	\$ 8,100	\$ 4,041	\$ 4,041	\$ -
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Management Fees	\$ 38,955	\$ 35,709	\$ 35,709	\$ -
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Telephone	\$ 300	\$ 275	\$ -	\$ 275
Postage	\$ 1,000	\$ 917	\$ 213	\$ 704
Printing & Binding	\$ 1,000	\$ 917	\$ 76	\$ 841
Insurance	\$ 5,915	\$ 5,915	\$ 5,563	\$ 352
Legal Advertising	\$ 2,500	\$ 2,292	\$ 685	\$ 1,607
Other Current Charges	\$ 600	\$ 550	\$ 4,402	\$ (3,852)
Office Supplies	\$ 625	\$ 573	\$ 16	\$ 557
Property Appraiser	\$ 400	\$ 400	\$ 172	\$ 228
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Administrative:	\$ 127,588	\$ 114,095	\$ 106,299	\$ 7,797
Operations & Maintenance				
Field Services	\$ 15,900	\$ 14,575	\$ 14,575	\$ -
Property Insurance	\$ 7,500	\$ 7,500	\$ 2,066	\$ 5,434
Electric	\$ 2,400	\$ 2,200	\$ 350	\$ 1,850
Streetlights	\$ 157,123	\$ 144,029	\$ 50,199	\$ 93,830
Water & Sewer	\$ 25,000	\$ 22,917	\$ 32,067	\$ (9,151)
Landscape Maintenance	\$ 117,824	\$ 108,005	\$ 66,957	\$ 41,048
Landscape Contingency	\$ 5,000	\$ 4,583	\$ 18,347	\$ (13,763)
Irrigation Repairs	\$ 2,500	\$ 2,292	\$ 11,196	\$ (8,904)
Lake Maintenance	\$ 1,152	\$ 1,056	\$ -	\$ 1,056
Contingency	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Repairs & Maintenance	\$ 2,500	\$ 2,292	\$ 2,545	\$ (253)
Capital Outlay	\$ 34,014	\$ 31,180	\$ -	\$ 31,180
Total Operations & Maintenance:	\$ 373,413	\$ 342,920	\$ 198,302	\$ 144,618
Total Expenditures	\$ 501,001	\$ 457,016	\$ 304,601	\$ 152,415
Excess Revenues (Expenditures)	\$ -		\$ 206,637	
Fund Balance - Beginning	\$ -		\$ 60,492	
Fund Balance - Ending	\$ -		\$ 267,129	

Bridgewalk

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
<u>Revenues:</u>				
Special Assessments	\$ 246,900	\$ 246,900	\$ 248,201	\$ 1,301
Interest	\$ 5,000	\$ 4,583	\$ 13,789	\$ 9,206
Total Revenues	\$ 251,900	\$ 251,483	\$ 261,990	\$ 10,506
<u>Expenditures:</u>				
Series 2022				
Interest - 12/15	\$ 76,094	\$ 76,094	\$ 76,094	\$ -
Principal - 06/15	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
Interest - 06/15	\$ 76,094	\$ 76,094	\$ 76,094	\$ -
Total Expenditures	\$ 247,188	\$ 247,188	\$ 247,188	\$ -
<u>Other Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (5,423)	\$ 5,423
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (5,423)	\$ 5,423
Excess Revenues (Expenditures)	\$ 4,713		\$ 9,380	
Fund Balance - Beginning	\$ 86,799		\$ 212,271	
Fund Balance - Ending	\$ 91,512		\$ 221,650	

Bridgewalk

Community Development District

Debt Service Fund - Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Special Assessments - Direct Billed	\$ -	\$ -	\$ 180,633	\$ 180,633
Bond Proceeds	\$ -	\$ -	\$ 188,694	\$ 188,694
Interest	\$ -	\$ -	\$ 7,216	\$ 7,216
Total Revenues	\$ -	\$ -	\$ 376,543	\$ 376,543
Expenditures:				
Series 2023				
Interest - 06/15	\$ -	\$ -	\$ 180,633	\$ (180,633)
Total Expenditures	\$ -	\$ -	\$ 180,633	\$ (180,633)
Other Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ (4,057)	\$ 4,057
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (4,057)	\$ 4,057
Excess Revenues (Expenditures)	\$ -		\$ 191,853	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 191,853	

Bridgewalk

Community Development District Capital Projects Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 1,087	\$ 1,087
Total Revenues	\$ -	\$ -	\$ 1,087	\$ 1,087
Expenditures:				
Series 2022				
Capital Outlay	\$ -	\$ -	\$ 24,458	\$ (24,458)
Total Expenditures	\$ -	\$ -	\$ 24,458	\$ (24,458)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 4,939	\$ (4,939)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 4,939	\$ (4,939)
Excess Revenues (Expenditures)	\$ -		\$ (18,433)	
Fund Balance - Beginning	\$ -		\$ 20,964	
Fund Balance - Ending	\$ -		\$ 2,531	

Bridgewalk

Community Development District

Capital Projects Fund - Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues:				
Bond Proceeds	\$ -	\$ -	\$ 4,741,306	\$ 4,741,306
Interest	\$ -	\$ -	\$ 120,266	\$ 120,266
Total Revenues	\$ -	\$ -	\$ 4,861,572	\$ 4,861,572
Expenditures:				
Series 2023				
Capital Outlay	\$ -	\$ -	\$ 1,720,027	\$ (1,720,027)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 337,072	\$ (337,072)
Total Expenditures	\$ -	\$ -	\$ 2,057,099	\$ (2,057,099)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ 4,057	\$ (4,057)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 4,057	\$ (4,057)
Excess Revenues (Expenditures)	\$ -		\$ 2,808,531	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 2,808,531	

Bridgewalk
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 28,252	\$ 237,418	\$ 891	\$ 1,036	\$ 3,918	\$ 4,065	\$ 2,722	\$ 1,633	\$ 10	\$ -	\$ -	\$ 279,945
Special Assessments - Direct Billed	\$ 111,006	\$ -	\$ -	\$ 55,503	\$ -	\$ -	\$ 55,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,011
Interest	\$ -	\$ -	\$ -	\$ 839	\$ 1,216	\$ 1,299	\$ 1,263	\$ 1,302	\$ 1,269	\$ 1,124	\$ 970	\$ -	\$ 9,282
												\$ -	
Total Revenues	\$ 111,006	\$ 28,252	\$ 237,418	\$ 57,233	\$ 2,252	\$ 5,218	\$ 60,831	\$ 4,024	\$ 2,902	\$ 1,134	\$ 970	\$ -	\$ 511,238
Expenditures:													
Administrative:													
Supervisor Fees	\$ 600	\$ 600	\$ 400	\$ -	\$ 400	\$ 800	\$ 800	\$ 1,000	\$ 600	\$ 600	\$ 400	\$ -	\$ 6,200
FICA Expense	\$ 46	\$ 46	\$ 31	\$ -	\$ 31	\$ 61	\$ 61	\$ 77	\$ 46	\$ 46	\$ 31	\$ -	\$ 474
Engineering Fees	\$ 875	\$ -	\$ 175	\$ -	\$ 2,178	\$ -	\$ -	\$ 175	\$ 700	\$ 350	\$ -	\$ -	\$ 4,453
Attorney	\$ 3,435	\$ 1,115	\$ 1,864	\$ 1,780	\$ 5,137	\$ 3,958	\$ 2,947	\$ 2,525	\$ 3,202	\$ 878	\$ -	\$ -	\$ 26,839
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ 292	\$ 292	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583	\$ -	\$ 5,833
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400	\$ -	\$ -	\$ 3,400
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Management Fees	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ -	\$ 35,709
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 1,650
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 1,100
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 0	\$ 8	\$ 2	\$ 13	\$ 76	\$ 14	\$ 3	\$ 3	\$ 9	\$ 10	\$ 74	\$ -	\$ 213
Printing & Binding	\$ -	\$ 10	\$ 7	\$ 2	\$ -	\$ 15	\$ 15	\$ 14	\$ 2	\$ 2	\$ 9	\$ -	\$ 76
Insurance	\$ 5,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,563
Legal Advertising	\$ 685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 685
Other Current Charges	\$ -	\$ -	\$ 78	\$ 47	\$ 3,958	\$ 38	\$ 39	\$ 76	\$ 39	\$ 39	\$ 88	\$ -	\$ 4,402
Office Supplies	\$ -	\$ 0	\$ 0	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 16
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ 172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Administrative:	\$ 20,466	\$ 5,567	\$ 6,636	\$ 5,936	\$ 16,030	\$ 13,006	\$ 7,945	\$ 7,949	\$ 8,678	\$ 9,404	\$ 4,681	\$ -	\$ 106,299
Operations & Maintenance													
Field Services	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	\$ 14,575
Property Insurance	\$ 2,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,066
Electric	\$ -	\$ 43	\$ 48	\$ -	\$ 45	\$ 38	\$ 37	\$ 35	\$ 35	\$ 35	\$ 34	\$ -	\$ 350
Streetlights	\$ -	\$ 5,918	\$ 5,925	\$ -	\$ 5,173	\$ 5,539	\$ 5,525	\$ 5,532	\$ 5,532	\$ 5,545	\$ 5,510	\$ -	\$ 50,199
Water & Sewer	\$ 2,063	\$ 1,723	\$ 2,850	\$ 2,376	\$ 2,344	\$ 3,200	\$ 2,969	\$ 2,746	\$ 3,598	\$ 4,978	\$ 3,221	\$ -	\$ 32,067
Landscape Maintenance	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ 6,087	\$ -	\$ 66,957
Landscape Contingency	\$ -	\$ -	\$ -	\$ -	\$ 12,304	\$ -	\$ -	\$ 4,642	\$ 1,400	\$ -	\$ -	\$ -	\$ 18,347
Irrigation Repairs	\$ -	\$ 1,230	\$ 1,824	\$ 905	\$ 434	\$ 438	\$ 1,513	\$ 1,937	\$ 501	\$ 2,413	\$ -	\$ -	\$ 11,196
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,780	\$ -	\$ -	\$ -	\$ 765	\$ -	\$ -	\$ 2,545
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance:	\$ 11,541	\$ 16,326	\$ 18,058	\$ 10,693	\$ 27,714	\$ 18,407	\$ 17,455	\$ 22,305	\$ 18,478	\$ 21,148	\$ 16,177	\$ -	\$ 198,302
Total Expenditures	\$ 32,008	\$ 21,893	\$ 24,695	\$ 16,628	\$ 43,744	\$ 31,414	\$ 25,400	\$ 30,254	\$ 27,156	\$ 30,552	\$ 20,859	\$ -	\$ 304,601
Excess Revenues (Expenditures)	\$ 78,998	\$ 6,359	\$ 212,723	\$ 40,605	\$ (41,492)	\$ (26,196)	\$ 35,431	\$ (26,230)	\$ (24,254)	\$ (29,418)	\$ (19,889)	\$ -	\$ 206,637

Bridgewalk

Community Development District

Long Term Debt Report

SERIES 2022, SPECIAL ASSESSMENT BONDS ASSESSMENT AREA ONE PROJECT		
OPTIONAL REDEMPTION DATE:	6/15/2032	
INTEREST RATES:	2.500%, 3.000%, 3.250%, 4.000%	
MATURITY DATE:	12/15/2052	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$123,450	
RESERVE FUND BALANCE	\$123,450	
BONDS OUTSTANDING - 02/22/22		\$4,440,000
LESS: PRINCIPAL PAYMENT - 06/15/23		(\$90,000)
LESS: PRINCIPAL PAYMENT - 06/15/24		(\$95,000)
CURRENT BONDS OUTSTANDING		\$4,255,000

SERIES 2023, SPECIAL ASSESSMENT BONDS ASSESSMENT AREA TWO PROJECT		
OPTIONAL REDEMPTION DATE:	12/15/2033	
INTEREST RATES:	5.500%, 6.250%, 6.500%	
MATURITY DATE:	12/15/2053	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$188,694	
RESERVE FUND BALANCE	\$190,979	
BONDS OUTSTANDING - 11/16/23		\$4,930,000
CURRENT BONDS OUTSTANDING		\$4,930,000

Bridgewalk
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessments \$ 296,573.12 \$ 262,943.48 \$ 559,516.60
Net Assessments \$ 278,778.73 \$ 247,166.87 \$ 525,945.60

TAX COLLECTOR ASSESSMENTS

53.01% 46.99% 100.00%

Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	2022 Debt Service Asmt	Total
11/10/23	ACH	\$693.72	\$13.15	\$36.42	\$0.00	\$644.15	\$341.43	\$302.72	\$644.15
11/24/23	ACH	\$55,968.86	\$1,074.60	\$2,238.73	\$0.00	\$52,655.53	\$27,910.19	\$24,745.34	\$52,655.53
12/11/23	ACH	\$467,168.01	\$8,969.63	\$18,686.62	\$0.00	\$439,511.76	\$232,964.27	\$206,547.49	\$439,511.76
12/22/23	ACH	\$8,904.13	\$171.46	\$330.72	\$0.00	\$8,401.95	\$4,453.47	\$3,948.48	\$8,401.95
01/10/24	ACH	\$1,179.56	\$22.89	\$35.39	\$0.00	\$1,121.28	\$594.34	\$526.94	\$1,121.28
01/31/24	ACH	\$0.00	\$0.00	\$0.00	\$559.10	\$559.10	\$296.35	\$262.75	\$559.10
02/08/24	ACH	\$2,035.23	\$39.89	\$40.70	\$0.00	\$1,954.64	\$1,036.06	\$918.58	\$1,954.64
03/08/24	ACH	\$7,632.11	\$150.86	\$89.04	\$0.00	\$7,392.21	\$3,918.26	\$3,473.95	\$7,392.21
04/08/24	ACH	\$6,614.50	\$132.29	\$0.00	\$0.00	\$6,482.21	\$3,435.91	\$3,046.30	\$6,482.21
04/08/24	ACH	\$1,179.56	\$23.59	\$0.00	\$0.00	\$1,155.97	\$612.72	\$543.25	\$1,155.97
04/19/24	ACH	\$0.00	\$0.00	\$0.00	\$30.66	\$30.66	\$16.25	\$14.41	\$30.66
05/08/24	ACH	\$5,240.72	\$104.82	\$0.00	\$0.00	\$5,135.90	\$2,722.30	\$2,413.60	\$5,135.90
06/10/24	ACH	\$3,144.43	\$62.88	\$0.00	\$0.00	\$3,081.55	\$1,633.38	\$1,448.17	\$3,081.55
07/11/24	ACH	\$0.00	\$0.00	\$0.00	\$18.63	\$18.63	\$9.87	\$8.76	\$18.63
TOTAL		\$ 559,760.83	\$ 10,766.06	\$ 21,457.62	\$ 608.39	\$ 528,145.54	\$ 279,944.80	\$ 248,200.74	\$ 528,145.54

100.42%	Net Percent Collected
\$ (2,199.94)	Balance Remaining to Collect

DIRECT BILLED ASSESSMENTS

STANDARD PACIFIC OF FLORIDA **\$598,212.78** **\$222,011.43** **\$376,201.35**

DATE RECEIVED	DUE DATE	CHECK NO.	NET ASSESSED	AMOUNT RECEIVED	General Fund	Series 2023 Fund
10/18/23	11/1/23	2114382	\$111,005.71	\$111,005.71	\$111,005.71	\$0.00
1/19/24	2/1/24	2168514	\$55,502.86	\$55,502.86	\$55,502.86	\$0.00
4/12/24	4/1/24	2216303	\$180,632.60	\$180,632.60	\$0.00	\$180,632.60
4/12/24	5/1/24	2216303	\$55,502.86	\$55,502.86	\$55,502.86	\$0.00
	9/1/24		\$195,568.75	\$0.00	\$0.00	\$0.00
			\$598,212.78	\$402,644.03	\$222,011.43	\$180,632.60

Bridgewalk
COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Bonds, Series 2022

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2024				
12/8/23	4	Latham, Luna, Eden & Beaudine	Invoice #122129 - Services for Phase 1A Lift Station Conveyance to TWA - Oct.23	\$ 168.00
3/15/24	5	Latham, Luna, Eden & Beaudine	Invoice #122616 - Services for Phase 2A Lift Station Conveyance to TWA - Nov.23	\$ 1,036.00
3/15/24	6	Osceola Engineering Inc.	Invoice #11602-1 - Prepare requisition for remaining costs. - Nov.23	\$ 175.00
3/15/24	7	Lennar Homes LLC	Unfunded portion of infrastructure costs fo AA1.	\$ 23,079.42
TOTAL				\$ 24,458.42
Fiscal Year 2024				
10/2/23		Interest		\$ 87.38
10/3/23		Transfer from Reserve		\$ 485.85
11/1/23		Interest		\$ 87.75
11/2/23		Transfer from Reserve		\$ 503.87
12/1/23		Interest		\$ 87.65
12/4/23		Transfer from Reserve		\$ 489.39
1/2/24		Interest		\$ 92.20
1/3/24		Transfer from Reserve		\$ 505.45
2/1/24		Interest		\$ 94.17
2/2/24		Transfer from Reserve		\$ 503.31
3/1/24		Interest		\$ 89.84
3/4/24		Transfer from Reserve		\$ 467.71
4/1/24		Interest		\$ 44.17
4/2/24		Transfer from Reserve		\$ 500.00
5/1/24		Interest		\$ 2.06
5/2/24		Transfer from Reserve		\$ 483.24
6/3/24		Interest		\$ 4.11
6/4/24		Transfer from Reserve		\$ 499.91
7/1/24		Interest		\$ 5.81
7/2/24		Transfer from Reserve		\$ 484.05
8/1/24		Interest		\$ 8.13
8/2/24		Transfer from Reserve		\$ 499.86
TOTAL				\$ 6,025.91
Project (Construction) Fund at 09/30/23				\$ 20,963.85
Interest Earned/Transferred Funds thru 8/31/24				\$ 6,025.91
Requisitions Paid thru 8/31/24				\$ (24,458.42)
Remaining Project (Construction) Fund				\$ 2,531.34

Bridgewalk
COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Bonds, Series 2023

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2024				
3/13/24	1	Osceola Engineering Inc.	Invoices #11601-1 & 11673 - Update engineer's report & prep reimbursement req.	\$ 6,925.00
3/15/24	2	Lennar Homes LLC	Reimbursement of infrastructure costs for Phase 1B.	\$ 1,712,131.73
6/5/24	3	Osceola Engineering Inc.	Invoice #11781 - Preparation of Req.2	\$ 700.00
8/16/24	4	Latham, Luna, Eden & Beaudine, LLP	Invoice #124009 - Prepare update for conveyances for Phase 1B, 2A & 2B	\$ 270.00
TOTAL				\$ 1,720,026.73
Fiscal Year 2024				
12/1/23		Interest		\$ 8,738.54
1/2/24		Interest		\$ 18,060.99
2/1/24		Interest		\$ 18,060.23
3/1/24		Interest		\$ 16,853.46
4/1/24		Interest		\$ 14,258.07
5/1/24		Interest		\$ 10,806.57
5/16/24		Transfer from Reserve		\$ 4,170.68
6/3/24		Interest		\$ 11,231.97
7/1/24		Interest		\$ 10,917.18
8/1/24		Interest		\$ 11,325.80
TOTAL				\$ 124,423.49
Project (Construction) Fund at 11/16/23				\$ 4,404,134.05
Interest Earned/Transferred Funds thru 8/31/24				\$ 124,423.49
Requisitions Paid thru 8/31/24				\$ (1,720,026.73)
Remaining Project (Construction) Fund				\$ 2,808,530.81