Bridgewalk Community Development District

Agenda

August 18, 2025

AGENDA

Bridgewalk

Community Development District

219 E. Livingston Street, Orlando, Florida 32801 Phone: 407-841-5524 – Fax: 407-839-1526

August 11, 2025

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, August 18, 2025 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:

Audit Committee Meeting

- 1. Roll Call
- 2. Public Comment Period
- 3. Approval of Minutes of May 19, 2025 Meeting
- 4. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. DiBartolomeo, McBee, Hartley & Barnes
 - B. Grau & Associates
 - C. Richie Tandoc, P.A.
- 5. Adjournment

Board of Supervisors Meeting

- 1. Roll Call
- 2. Public Comment Period
- 3. Approval of Minutes of the June 16, 2025 Meeting
- 4. Public Hearing
 - A. Consideration of Resolution 2025-03 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations
 - B. Consideration of Resolution 2025-04 Imposing Special Assessments and Certifying an Assessment Roll
- 5. Consideration of Resolution 2025-05 Approving the Conveyance of Real Property to Toho Water Authority
- 6. Consideration of Maintenance Agreements
 - A. Pond Maintenance Agreements (2) with Applied Aquatic Management, Inc.
 - B. Landscape Maintenance with United Land Services, Inc.
- 7. Review and Acceptance of Fiscal Year 2024 Audit Report
- 8. Acceptance of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for the Fiscal Year 2025
- 9. Ratification of Series 2023 Requisitions #12 #13
- 10. District Goals & Objectives
 - A. Adoption of Fiscal Year 2026 Goals & Objectives
 - B. Presentation of Fiscal Year 2025 Goals & Objectives and Authorization to Chairman to Execute
- 11. Staff Reports

- A. Attorney
- B. Engineer
 - i. Presentation of Annual Report
 - ii. Discussion of Pending Plat Conveyances
 - iii. Status of Permit Transfers
 - iv. Status of Construction Funds & Requisitions
- C. District Manager's Report
 - i. Approval of Check Registers
 - ii. Balance Sheet and Income Statement
 - iii. Approval of Fiscal Year 2026 Meeting Schedule
 - iv. Presentation of Series 2022 & 2023 Arbitrage Rebate Calculation Reports
- D. Field Manager's Report
- 12. Other Business
- 13. Supervisor's Requests
- 14. 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

AUDIT COMMITTEE MEETING

MINUTES

MINUTES OF MEETING BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Bridgewalk Community Development District was held Monday, May 19, 2025, at 10:20 a.m. at the Oasis Club at ChampionsGate at 1520 Oasis Club Blvd., ChampionsGate, Florida.

Present were:

Adam Morgan Rob Bonin Brent Kewley Lane Register Kathryn Farr by phone George Flint Kristen Trucco Alan Scheerer Broc Althafer by phone

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. All five members of the Audit Committee are here.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: There are no members of the public to provide comment.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint: The first item you have is the RFP and selection criteria. That is in the agenda package for review.

On MOTION by Mr. Morgan, seconded by Mr. Kewley, with all in favor, the Request for Proposals and Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint: The next item is the form of the notice.

May 19, 2025 Bridgewalk CDD

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. Flint: Any qualified auditors can respond to the RFP as indicated in the agenda.

FOURTH ORDER OF BUSINESS

Adjournment

Mr. Flint: Is there a motion to adjourn?

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

Attest	Chairman	

SECTION IV

Bridgewalk CDD Auditor Selection								
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)	
					FY25 - \$3,250 FY26 - \$3,450			
DiBartolomeo, McBee,					FY27 - \$3,600 FY28 - \$3,800			
Hartley & Barnes					FY29 - \$3,950			
					FY25 - \$3,200 FY26 - \$3,300			
					FY27 - \$3,400 FY28 - \$3,500			
Grau & Associates					FY29 - \$3,600			
					FY25 - \$4,400			
					FY26 - \$4,400			
Richie Tandoc, P.A.					FY27 - \$4,400 FY28 - \$4,600 FY29 - \$4,600			

SECTION A

Bridgewalk Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A. Certified Public Accountants

> 2222 Colonial Road, Suite 200 Fort Pierce, Florida 34950 (772) 461-8833

591 SE Port St. Lucie Boulevard Port Saint Lucie, Florida 34984 (772) 878-1952

Contact:

Jim Hartley, CPA Principal

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DIBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Bridgewalk Community Development District Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Bridgewalk Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

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

DiBartolomeo, U. Bee, Hartly & Barres

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

> Professional Staff Resources

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- ➤ Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

Professional Staff Resources (Continued)

- > Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- ➤ Audits of Internal Controls Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

Current and Near Future Workload

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

> Identification of Audit Team

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached) Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board St. Lucie County Chamber of Commerce
- Budget Advisory Board St. Lucie County School District
- Past Treasurer Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff - DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall's Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ Governmental Audit Experience

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- > Audits of franchise fees received from outside franchisees
- > Assistance with Implementation of GASB-34
- > Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ Procedures for Ensuring Quality Control & Confidentiality

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- ➤ Hiring and employment of personnel
- Professional development
- > Advancement
- Acceptance and continuance of clients
- > Inspection and review system

> Independence

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

> Independence (Continued)

- Au Section 220 Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ➤ ET Sections 101 and 102 Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

> Computer Auditing Capabilities

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- > System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	V	Jim Hartley			1	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005- current	√	Mark Barnes		٧	1	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005- current	٧	Jim Hartley	4	1	4	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	٧	Jim Hartley			٧	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	٧	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	٧	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	٧	Jim Hartley			7	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	٧	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	٧	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	٧	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	1	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013- current	V	Jim Hartley				50

TECHNICAL APPROACH

- a. An Express Agreement to Meet or Exceed the Performance Specifications.
 - 1. The audit will be conducted in compliance with the following requirements:
 - **a.** Rules of the Auditor General for form and content of governmental audits
 - **b.** Regulations of the State Department of Banking and Finance
 - **c.** Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
 - 2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
 - 3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
 - 4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
 - 5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
 - 6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit – proposed for FYE 2022 and 2023

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with Bridgewalk Drive Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase: Conduct final risk assessment							<u> </u>
Finalize audit approach plan						_	
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for Bridgewalk Drive Community Development District							
Prepare management letter and other special reports							
Exit conference with Bridgewalk Community Development District officials and management							
Delivery of final reports						Ī	

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- ➤ Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- ➤ Planning Phase
- ➤ Detailed Audit Phase
- **➤**Closing Phase
- **≻**Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Bridgewalk Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to SAS No. 99-Consideration of Fraud in a Financial Statement Audit. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- ➤ Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- > Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Bridgewalk Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Bridgewalk Community Development as follows:

September 30, 2025	\$ 3,250
September 30, 2026	\$ 3,450
September 30, 2027	\$ 3,600
September 30, 2028	\$ 3,800
September 30, 2029	\$ 3,950

In years of new debt issuance fees may be adjusted.

SECTION B



Proposal to Provide Financial Auditing Services:

BRIDGEWALK

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 8, 2025 2:00PM

Submitted to:

Bridgewalk Community Development District c/o District Manager 219 East Livingston Street Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner Grau & Associates 1001 Yamato Road, Suite 301 Boca Raton, Florida 33431

Tel (561) 994-9299 (800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com www.graucpa.com



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August 8, 2025

Bridgewalk Community Development District c/o District Manager 219 East Livingston Street Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Bridgewalk Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: 95% of our work is performing audits for local governments and of that 98% are for special districts. With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

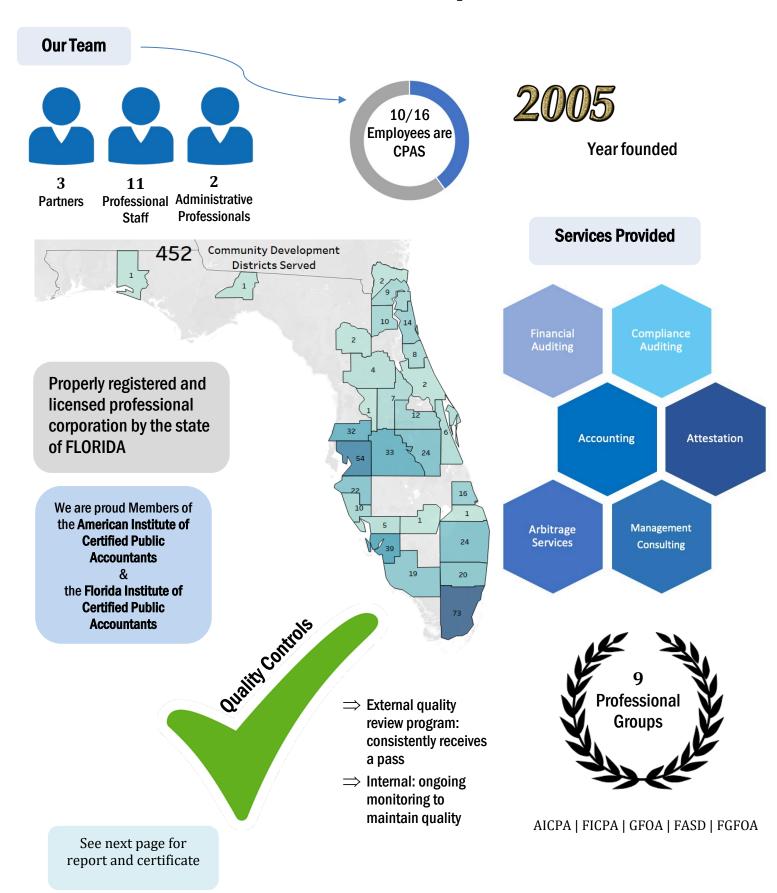
Very truly yours, Grau & Associates

Antonio J. Grau

Firm Qualifications



Grau's Focus and Experience









Peer Review Program

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

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team FICPA Peer Review Committee

850.224.2727, x5957

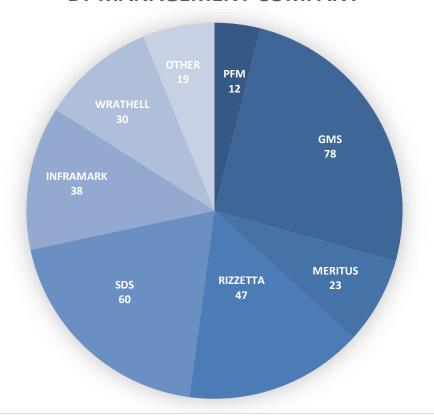
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience



GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing
Audits: 35+
CPE (last 2 years):
Government
Accounting, Auditing:
24 hours; Accounting,
Auditing and Other:
56 hours
Professional
Memberships: AICPA,
FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing
Audits: 13+
CPE (last 2 years):
Government
Accounting, Auditing:
24 hours; Accounting,
Auditing and Other:
64 hours
Professional
Memberships: AICPA,
FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski



YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.





Antonio 'Tony ' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983) Bachelor of Arts Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District Dunes Community Development District Fishhawk Community Development District (I,II,IV) Grand Bay at Doral Community Development District Heritage Harbor North Community Development District St. Lucie West Services District Ave Maria Stewardship Community District Rivers Edge II Community Development District Bartram Park Community Development District Bay Laurel Center Community Development District

Boca Raton Airport Authority Greater Naples Fire Rescue District Key Largo Wastewater Treatment District Lake Worth Drainage District South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association Florida Institute of Certified Public Accountants Government Finance Officers Association Member City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	80 (includes of 4 hours of Ethics CPE)





David Caplivski, CPA/CITP, Partner

Contact: dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates Partner 2021-Present
Grau & Associates Manager 2014-2020
Grau & Associates Senior Auditor 2013-2014
Grau & Associates Staff Auditor 2010-2013

Education

Florida Atlantic University (2009) Master of Accounting Nova Southeastern University (2002) Bachelor of Science Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS

Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District

City of Parkland Police Pension Fund
City of Sunrise GERS
Coquina Water Control District
Central County Water Control District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana

City of Miami (program specific audits)

Town of Lauderdale By-The-Sea Volunteer Fire Pension

City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
Town of Pembroke Park
Village of Wellington
Village of Golf

East Naples Fire Control & Rescue District

Professional Education (over the last two years)

CourseHoursGovernment Accounting and Auditing24Accounting, Auditing and Other64Total Hours88 (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants Member, Florida Institute of Certified Public Accountants Member, Florida Government Finance Officers Association

Member, Florida Association of Special Districts



References



We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work Financial audit **Engagement Partner** Antonio J. Grau

Dates Annually since 1998

Client Contact Darrin Mossing, Finance Director

475 W. Town Place, Suite 114 St. Augustine, Florida 32092

904-940-5850

Two Creeks Community Development District

Scope of WorkFinancial auditEngagement PartnerAntonio J. Grau

Dates Annually since 2007

Client Contact William Rizzetta, President

3434 Colwell Avenue, Suite 200

Tampa, Florida 33614

813-933-5571

Journey's End Community Development District

Scope of Work Financial audit **Engagement Partner** Antonio J. Grau

Dates Annually since 2004

Client Contact Todd Wodraska, Vice President

2501 A Burns Road

Palm Beach Gardens, Florida 33410

561-630-4922



Specific Audit Approach



AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. We will deliver our reports in accordance with your requirements.

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.



Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions:
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

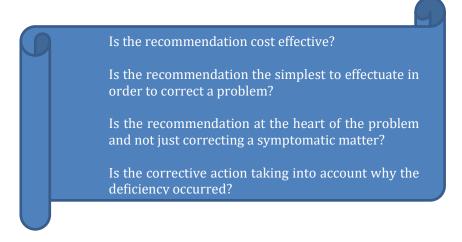
In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments:
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.



Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.



Cost of Services



Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

Year Ended September 30,	Fee
2025	\$3,200
2026	\$3,300
2027	\$3,400
2028	\$3,500
2029	<u>\$3,600</u>
TOTAL (2025-2029)	<u>\$17,000</u>

The above fee is based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fee would be adjusted accordingly upon approval from all parties concerned.



Supplemental Information



PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		√	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	



ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- · Organizational structures
- Financing alternatives
- IT Auditing

- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current
Arbitrage
Calculations

We look forward to providing Bridgewalk Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.



SECTION C



Proposal

To Serve

Bridgewalk Community Development District

In Response to Request for Proposals for:

Annual Audit Services

Due by: 2:00 pm, August 8, 2025



Contact:

Richie C. Tandoc, Audit & Assurance Partner Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue Miami, Florida 33176 Tel. (305) 720-2502, ext. 101

BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT

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Letter of Transmittal / Executive Summary



August 1, 2025

George Flint District Manager Bridgewalk Community Development District 219 E. Livingston Street Orlando, FL 32801

RE: Proposal to Provide Annual Audit Services

Dear Mr. Flint:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Bridgewalk Community Development District (the "District") for the fiscal year ending September 30, 2025, with the option to renew annually for the fiscal years ending September 30, 2026, 2027, 2028 and 2029.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although Richie Tandoc, P.A. has only recently begun operating as a CPA firm, the team at Richie Tandoc, P.A. has been in the business of serving non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner has 32 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District's primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.

Richie C. Tandoc

Audit & Assurance Partner



Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the "Firm") was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A. As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm's audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA's Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- Alzheimer's Association SE Fl. Chapter, Inc.
- Bayfront Park Management Trust
- Bacardi Family Foundation, Inc.
- Boynton Beach Community Red. Agency
- Broward Housing Solutions, Inc.
- Catholic Charities Legal Services, Inc.
- City of Hialeah, Florida
- City of Miami, Florida
- City of Miami Midtown CRA
- City of Miami Omni CRA
- City of Miami SE Overtown Park West CRA
- Coconut Grove Business Improvement District
- CubaNet News, Inc.
- First Call For Help of Broward, Inc.
- Florida Rising, Inc. / Florida New Majority, Inc.
- Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc.
- Kristi House, Inc.

- Foundation For Human Rights in Cuba, Inc.
- Lincoln Road Business Improvement District
- Miami Homes for All, Inc.
- Miami-Dade County Aviation Department
- Miami-Dade County General Segment
- Miami-Dade County Industrial Dev. Authority
- Miami-Dade Expressway Authority
- Miami-Dade Transit
- Miami Sports & Exhibition Authority
- Miami Workers Center, Inc.
- Ophthalmology Research Foundation, Inc.
- Outreach Aid to the Americas, Inc.
- School Board of Miami-Dade County
- School District of Palm Beach County
- Virginia Key Beach Park Trust
- Washington Avenue Business Imp. District
- West Villages Improvement District
- Wynwood Business Improvement District

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 31 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- Bachelor of Accounting, Florida International University
- Master of Accounting, Florida International University



social welfare organizations, and business governmental leagues: and organizations. including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits governmental and non-profit organizations in accordance with Government Auditing Standards, OMB Uniform Guidance and Chapter, 10.650 and 10.550, Rules of the Auditor General, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Richie has provided services to a wide range of

governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE

Engagement Senior Manager

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- *Member*, American Institute of CPAs
- Member, Government Finance Officers Association
- Member, Florida Government Finance Officers Association
- Alumni, Florida International University
- Member and Co-Chair, United Way of Miami-Dade County Agency Audit Committee
- Member, United Way of Miami-Dade County Community Impact Committee
- Board Member, Early Learning
 Coalition of Miami-Dade/Monroe
- Member, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- Member, FICPA Audit Committee

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut

Education:

- Bachelor of Accounting, Florida International University
- Master of Accounting, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Associate Member, American Institute of CPAs
- Associate Member, Florida Institute of CPAs
- Member, Gov't Finance Officers Association
- Member, Florida Gov't Finance
 Officers Association
- Alumni, Florida International University
- Former Member, United Way of Miami-Dade County Agency Audit Committee

Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and Rules of the Auditor General of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, Audits of Not-for-profit Organizations, Government Auditing Standards, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, Rules of the Auditor General (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, we have significant experience in auditing special districts and other special purpose governmental entities, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

Boynton Beach Community Redevelopment Agency					
Services Conducted: Principal Contact:	Financial statement audit Vicki Hill, Finance Director 100 E. Ocean Ave, Boynton Beach, FL 33435 (561) 600-9092 HillV@bbfl.us				
City of Miami Comr	munity Redevelopment Agencies (3 Special Districts)				
Services Conducted: Principal Contact:	Financial statement audit, Federal single audit, and agreed- upon procedures Miguel Valentin, Finance Officer 819 NW 2 nd Ave, 3rd Floor, Miami, FL 33136 (305) 679-6810 mavalentin@miamigov.com				
Cocon	ut Grove Business Improvement District				
Services Conducted: Principal Contact:	Financial statement audit Mark Burns, Executive Director 3250 Mary St. #305, Coconut Grove, FL 33133 (305) 461-5506 mark@grovebid.com				
Linco	ln Road Business Improvement District				
Services Conducted: Principal Contact:	Financial statement audit Anabel Llopis, Executive Director 1620 Drexel Ave, Suite 100, Miami Beach, FL 33139 (305) 600-0219 anabel@lincolnrd.com				
Miami-Dad	le County Industrial Development Authority				
Services Conducted: Principal Contact:	Financial statement audit Amanda Llovet, CFO 80 SW 8th St, Suite 2801, Miami, FL 33130 (305) 579-0070 allovet@mdcida.org				
Washing	Washington Avenue Business Improvement District				
Services Conducted: Principal Contact:	Financial statement audit Troy Wright, Executive Director 1234 Washington Ave., #204, Miami Beach, FL 33139 (305) 916-0779 twright@washavemb.com				
West Villages Improvement District					
Services Conducted: Principal Contact:	Financial statement audit and state single audit Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org				

Wynwood Business Improvement District				
Services Conducted:	Financial statement audit			
Principal Contact:	Don Meginley (Interim Executive Director)			
-	118 NW 25 th St, Miami, FL 33127			
	(786) 615-8828			
	donmeginley@mac.com			

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, Local Government Investment Policies;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, Local Government Investment Policies.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

	Lump Sum			
Year Ending Sep 30,	Proposed Cost			
2025	\$	4,400		
2026		4,400		
2027		4,400		
2028		4,600		
2029		4,600		

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov		Dec	Jan		Feb	
Audit Planning							
Interim Procedures							
Year-End Substantive Testing							
Exit Conference and Draft Reports							
Final Reports							

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

BOARD OF SUPERVISORS MEETING

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, June 16, 2025, 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 MorganChairmanRob BoninVice ChairmanBrent KewleyAssistant SecretaryLane RegisterAssistant Secretary

Also present were:

George Flint District Manager
Kristen Trucco District Counsel
Alan Scheerer Field Manager
Broc Althafer by phone District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Flint: We don't have any members of the public present for comment.

THIRD ORDER OF BUSINESS

Approval of Minutes of the May 19, 2025, Meeting

Mr. Flint: We have approval of the minutes from May 19th. Are there any comments, corrections, or changes to the minutes?

Mr. Morgan: They look fine, I will make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, the Minutes of the May 19, 2025 Meeting, were approved, as presented.

FOURTH ORDER OF BUSINESS

Consideration of Revised Resolution 2024-05 Related to the Amendment of the District's Boundaries

Mr. Flint: We have revised Resolution 2025-05 related to amendment of the District's boundaries. I will let Kristen take over.

Ms. Trucco: Good morning, Board. This is a ratification today of this revision. I believe it was already verbally approved that the Board authorized the expansion of the Bridgewalk CDD to include Springhead, Osceola, which was originally in this written resolution plus the Springhead orange piece which requires us to go to the City of Orlando as well. Just as an update, the City of Orlando actually did already approve the expansion on Monday, June 9th. I just want to bring this back because it's still going through the channels at the county, just in case they want something in writing. I want to make sure it was added to an agenda and that you all would have an opportunity to basically motion to ratify the revised Resolution 2024-05.

Mr. Morgan: I make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Resolution 2024-05 Related to the Amendment of the District Boundaries, was approved.

FIFTH ORDER OF BUSINESS

Ratification of Series 2023 Requisition #10 and Consideration of Series 2023 Requisition #11

Mr. Flint: The next item is ratification of requisition #10 and consideration of requisition #11 for Series 2023.

Mr. Morgan: I will make a motion to approve.

On MOTION by Mr. Morgan, seconded by Mr. Register, with all in favor, Ratification of Series 2023 Requisition #10 and Approval of Series 2023 Requisition #11, was approved.

SIXTH ORDER OF BUSINESS Staff Reports

A. Attorney

Mr. Flint: Staff reports, Kristen?

Ms. Trucco: I have no updates for this Board.

B. Engineer

i. Discussion of Pending Plat Conveyance

ii. Status of Permit Transfers

iii. Status of Construction Funds & Requisitions

Mr. Flint: Broc, anything for the Engineer's Report?

Mr. Althafer: Later this month I am going to be onsite doing my annual inspection of CDD infrastructure and I will have a memo to present at the next meeting. That is all I've got.

Mr. Flint: I know we still have the dock thing pending. You are probably waiting to hear back for comments, right?

Mr. Althafer: Yes, that's correct.

C. District Manager's Report

i. Approval of Check Register

Mr. Flint: You have approval of the check register. Were there any questions on the check register?

Mr. Morgan: Brent, are you all good? I make a motion to approve.

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

ii. Balance Sheet and Income Statement

Mr. Flint: You have the unaudited financials through the end of May. Any questions or comments on that?

D. Field Manager's Report

Mr. Scheerer: I do not have a lot to report. We are doing the spraying of that small pond that we discussed. It's going to take a little while for some of that stuff to die back, but we're going to watch that. Please be advised, when that starts to decay, we're probably going to start getting a little bit of algae in there and that will be another treatment on top of that. We've got some detail work going on the Zuni Road 2C portion that's going to be going on this week. And just some normal maintenance. I did have a question, I'm not sure what the lot numbers are, when I was out there, they are right here by the boat dock, there are some common areas between the back of the lots and the lake, is that something that you all are going to try and clean up at some point to see if we can maintain that once the homes are built?

Mr. Morgan: Are you talking about the lots over there on the left off Zuni?

Mr. Scheerer: Yes, right here on either side of the amenity.

Mr. Register: Is that not just pond tract?

Mr. Scheerer: It is part of the pond tract. But we're not able to get back there and maintain it. So, my question is, we're spraying the water, but we're not doing anything on the shoreline.

Mr. Morgan: Why can't you do that if it's CDD? Is it access?

Mr. Scheerer: It's access right now and it was never leveled off. It was never grated. I'm just kind of thinking ahead, once the homes are built, they are going to maybe want some maintenance like on the rest of that pond tract. But nothing has ever been done back there. It's been left that way.

Mr. Morgan: I've got to go out there and talk to them anyways, I'll take a look at it.

Mr. Scheerer: Just take a look, I just know once the homes go in, I'm just worried that some of the residents there are going to have some questions and concerns on that. But other than that, that's really all I have.

Mr. Morgan: And those are going to be Pulte Homes.

Mr. Scheerer: Are they?

Mr. Morgan: Are those the ones we held back?

Mr. Bonin: What is the concern about getting to them?

Mr. Scheerer: Well, obviously we have to come in off the Zuni side now to come in here and try to do any maintenance. And we are just spraying the shoreline and the only thing that's really in there are the two outfall structures. But I just didn't know if there was any additional maintenance.

Mr. Bonin: Are you suggesting us needing to do something?

Mr. Scheerer: Maybe just regrate it and smooth it out from the back of the lot down to the water's edge. It was just a question.

Mr. Morgan: I'll take a look at it.

Mr. Scheerer: I just know once those homes go in, those are going to be prime home lots.

Mr. Flint: Is there a tract along the bank of those?

Mr. Scheerer: No, it's all a part of the pond tract. It is just pond bank.

Mr. Flint: Is there upland as part of that pond tract?

Mr. Scheerer: It's just water and then the shoreline. Whether it was Pulte or Lennar, I know that question will come up once the homes are built. All the rest of that pond tract on that side is manicured. That's all.

SEVENTH ORDER OF BUSINESS Other Business

Mr. Flint: Any other business or Supervisor's request?

EIGHTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Adjournment

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

Secretary/Assistant Secretary	Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2025-03

THE ANNUAL APPROPRIATION RESOLUTION OF THE BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Bridgewalk Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 18, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2025 and/or revised projections for Fiscal Year 2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Bridgewalk Community Development District for the Fiscal Year Ending September 30, 2026," as adopted by the Board of Supervisors on August 18, 2025.

Section 2. Appropriations

There is hereby appropriated out of the revenues Development District, for the fiscal year beginning October 2026, the sum of \$ to be raised by the lew which sum is deemed by the Board of Supervisors to be need the District during said budget year, to be divided and appropriate out of the revenues appropriate out of the revenue appropriate appropriate out of the revenue appropriate appropriate appropriate out of the revenue appropriate appropriat	1, 2025, and ending September 30, vy of assessments and/or otherwise, essary to defray all expenditures of
TOTAL GENERAL FUND	\$
TOTAL DEBT SERVICE FUND – SERIES 2022	\$
TOTAL DEBT SERVICE FUND – SERIES 2023	\$
TOTAL ALL FUNDS	\$

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 18th day of August, 2025.

ATTEST:	BRIDGEWALK DEVELOPMENT	
	DE VEEOT MENT	DISTRICT
	D.,,	
Secretary/ Assistant Secretary	By:	
·	Its:	

Bridgewalk Community Development District

Proposed Budget FY2026



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Community Development District

Proposed Budget

FY2026

General Fund

	Adopted Budget	Actual Thru		rojected Next	Total Projected	Proposed Budget
	FY2025	7/31/25	2	Months	9/30/25	FY2026
Revenues:						
Special Assessments	\$ 491,473	\$ 492,309	\$	-	\$ 492,309	\$ 491,473
Interest	12,000	12,264		2,500	14,764	12,000
Carry Forward Surplus	57,750	96,001		-	96,001	55,793
Total Revenues	\$ 561,223	\$ 600,575	\$	2,500	\$ 603,075	\$ 559,266
Expenditures:						
Administrative:						
Supervisor Fees	\$ 12,000	\$ 4,600	\$	2,000	\$ 6,600	\$ 12,000
FICA Expense	918	352		153	505	918
Engineering Fees	9,500	6,159		1,841	8,000	9,500
Attorney	25,000	7,452		6,548	14,000	25,000
Arbitrage	900	1,800		-	1,800	900
Dissemination	7,350	6,125		1,225	7,350	7,571
Dissemination - DTS	-	1,500		-	1,500	1,500
Annual Audit	4,600	3,850		-	3,850	4,600
Trustee Fees	8,100	8,297		-	8,297	8,869
Assessment Administration	5,565	5,565		-	5,565	5,732
Management Fees	40,000	33,333		6,667	40,000	41,200
Information Technology	1,890	1,575		315	1,890	1,947
Website Maintenance	1,260	1,050		210	1,260	1,298
Telephone	300	-		25	25	300
Postage	1,000	185		85	270	500
Printing & Binding	1,000	49		26	75	250
Insurance	6,119	5,952		-	5,952	7,196
Legal Advertising	2,500	178		2,322	2,500	2,500
Other Current Charges	600	443		90	533	600
Office Supplies	625	8		7	15	250
Property Appraiser Fee	400	136		-	136	400
Dues, Licenses & Subscriptions	175	175		-	175	175
Total Administrative:	\$ 129,802	\$ 88,784	\$	21,513	\$ 110,298	\$ 133,206

Community Development District

Proposed Budget

FY2026

General Fund

	Adopted	Actual		Projected		Total	Proposed
	Budget	Thru		Next		Projected	Budget
	FY2025	7/31/25	:	2 Months		9/30/25	FY2026
Operations & Maintenance							
Field Services	\$ 16,695	\$ 13,913	\$	2,783	\$	16,695	\$ 17,196
Property Insurance	7,500	2,129		-		2,129	2,299
Electric	2,400	383		77		460	2,400
Streetlights	157,123	65,446		14,490		79,936	154,350
Water & Sewer	41,020	63,203		8,000		71,203	88,895
Landscape Maintenance	118,560	86,125		19,392		105,517	119,880
Landscape Contingency	10,000	-		2,500		2,500	10,000
Lake Maintenance	3,864	3,370		794		4,164	6,720
Irrigation Repairs	15,000	2,111		1,500		3,611	15,000
Janitorial Services	-	-		-		-	4,320
Repairs & Maintenance	2,500	1,770		730		2,500	2,500
Contingency	2,500	-		625		625	2,500
Hurricane Expenses	-	1,740		-		1,740	-
Springhead Lake South							
Streetlights	\$ 24,000	\$ -	\$	-	\$	-	\$ -
Landscape Maintenance	24,279	-		-		-	-
Lake Maintenance	2,730	-		-		-	-
Janitorial Services	750	-		-		-	-
Boat Dock Maintenance	2,500	-		-		-	-
Total Operations & Maintenance:	\$ 431,421	\$ 240,190	\$	50,890	\$	291,080	\$ 426,060
Total Expenditures	\$ 561,223	\$ 328,974	\$	72,404	\$	401,378	\$ 559,266
Excess Revenues (Expenditures)	\$ 0	\$ 271,601	\$	(69,904)	\$	201,697	\$
					Net As	sessment	\$ 491,473
							¢24.274

Net Assessment	\$ 491,473
Collection Cost (6%)	 \$31,371
Gross Assessment	\$522,843

Community Development District

Gross Per Unit Assessment Comparison Chart

FY2026

Property Type	Platted Units	Gross Per Unit	Gross Total
Townhome 25'	117	\$560	\$65,566
Single Family 40'	87	\$897	\$78,006
Single Family 50'	222	\$1,121	\$248,813
Single Family 60'	97	\$1,345	\$130,459
Total	523		\$522,843

FY2025

Property Type	Platted Units	Gross Per Unit	Gross Total
Townhome 25'	117	\$560	\$65,566
Single Family 40'	87	\$897	\$78,006
Single Family 50'	222	\$1,121	\$248,813
Single Family 60'	97	\$1,345	\$130,458
Total	523		\$522,843

Property Type	FY2025	FY2026	Increase/(Decrease)
Townhome 25'	\$560	\$560	(\$0)
Single Family 40'	\$897	\$897	\$0
Single Family 50'	\$1,121	\$1,121	(\$0)
Single Family 60'	\$1,345	\$1,345	\$0

Community Development District

GENERAL FUND BUDGET

REVENUES:

Special Assessments

The District will levy a non-ad valorem special assessment on all the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Interest

The District generates funds from invested funds.

EXPENDITURES:

Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. Amount is based on 5 supervisors attending 12 meetings during the fiscal year.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering Fees

The District's engineer, Osceola Engineering, Inc., will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, preparation and review of contract specifications and bid documents and various projects assigned as directed by the Board of Supervisors and the District Manager.

<u>Attorney</u>

The District's legal counsel, Latham, Luna. Eden & Beaudine, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions and other research as directed by the Board of Supervisors and the District Manager.

<u>Arbitrage</u>

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on the Series 2022 Special Assessment Bonds, Assessment Area One Project and Series 2023 Special Assessment Bonds, Assessment Area Two Project. The District will contract with AMTEC Corporation for this service.

Community Development District

GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. The District has contracted with Governmental Management Services-Central Florida, LLC for this service on the Series 2022 Special Assessment Bonds, Assessment Area One Project and the Series 2023 Special Assessment Bonds, Assessment Area Two Project.

Dissemination - DTS

The District has contracted with Dissemination Technical Services (DTS) to utilize their software to meet the bond reporting requirements in the Continuing Disclosure Agreement(s) for each bond series issued by the District.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted with DiBartolomeo, McBee, Hartley & Barnes, P.A. for this service.

Trustee Fees

The District will pay annual trustee fees for the Series 2022 Special Assessment Bonds, Assessment Area One Project and the Series 2023 Special Assessment Bonds, Assessment Area Two Project that are located with a trustee at USBank.

Assessment Administration

The District will contract with Governmental Management Services-Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, budget preparation, all financial reporting, annual audit, etc.

Information Technology

The District has contracted with Governmental Management Services-Central Florida, LLC for costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, Adobe, Microsoft Office, etc.

Website Maintenance

The District has contracted with Governmental Management Services-Central Florida, LLC for the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statues. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Community Development District

GENERAL FUND BUDGET

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's general liability and public officials liability insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Miscellaneous office supplies.

Property Appraiser Fee

Represents a fee charged by Osceola County Property Appraiser's office for assessment administration services.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Services

Provide onsite field management of contracts for the District such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Community Development District

GENERAL FUND BUDGET

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Electric

Represents cost of electric services for items such as entrance lights, irrigation, etc. District currently has one account with Orlando Utilities Commission.

Account #	Description	Monthly	Annual
02130 28116	56791 Cyrils Drive	\$50	\$600
	Contingency - (Future Accounts)		\$1,800
Total			\$2,400

Streetlights

Represents costs for streetlights maintained with the District. The District currently has one account containing 108 streetlights for Phase 1 with Orlando Utilities Commission.

Account #	Description	Monthly	Annual
02130 28116	71 - 20' Streetlights & 37 - 27" Streetlights	\$5,900	\$70,800
	Phase 2A/B - Streetlights	\$1,350	\$16,200
TBD	Phase 2C - Streetlights	\$5,000	\$60,000
	Contingency		\$7,350
Total			\$154,350

Community Development District

GENERAL FUND BUDGET

Water & Sewer

Represents costs for reclaimed water for areas maintained by the District. The District currently has three accounts with Toho Water Authority. One additional account is expected to come online.

Account #	Description	Monthly	Annual
002702083-033330659	2900 Addison Boulevard Odd	\$2,675	\$32,100
002702083-033330679	5600 Quiet Palm Loop Even	\$160	\$1,920
002702083-033330709	3100 Addison Boulevard Even	\$730	\$8,760
002702083-033503511	5600 Even Stephens Road RM	\$230	\$2,760
	3000 Even Park Vale Road Dog		
002702083-033504151	Station	\$10	\$120
002825888-033510351	3100 Odd Addison Boulevard RM	\$65	\$780
002825888-033510361	3100 ODD Zuni Road RM	\$2,675	\$32,100
	Contingency		\$10,355
Total			\$88,895

Landscape Maintenance

The District will maintain the landscaping within the common areas of the District. These services include mowing, edging weed-eating, shrub pruning, tree pruning, etc. The District has contracted with United Land Services for this service.

Description	Monthly	Annual
Landscape Maintenance		
Phase 1A & 1B	\$7,758	\$93,096
Phase 2C	\$2,232	\$26,784
Total		\$119,880

Landscape Contingency

Represents costs for installation of annuals, mulch and any other landscape expenses not covered under monthly landscape contract.

Lake Maintenance

Represents costs for maintenance of pond located within the District. The budgeted amount is based on proposal with Applied Aquatic Management, Inc.

Description	Monthly	Annual
Pond Maintenance		
North, South & East Shoreline	\$332	\$3,984
2 Stormwater Retention Ponds PH2C (7 Mths)	\$228	\$2,736
Total		\$6,720

Irrigation Repairs

Represents estimated costs for any supplies and repairs to irrigation system maintained by the District.

Community Development District

GENERAL FUND BUDGET

<u>Janitorial Services</u>

Represents estimated costs for janitorial services for one public restroom. Amount is based on proposal by Clean Star Services of Central Florida, Inc.

Description	Monthly	Annual
Janitorial Services - 3x Per Week	\$360	\$4,320
Total		\$4,320

Repairs & Maintenance

Represents estimated costs for any repairs and maintenance to common areas maintained by the District.

Contingency

Represents any additional field expense that may not have been provided for in the budget.

Community Development District

Proposed Budget

FY2026

Debt Service Fund

Series 2022

	Adopted Budget	Actual Thru	Projected Next	1	Total Projected	I	Proposed Budget
	FY2025	7/31/25	2 Months		9/30/25		FY2026
Revenues:							
Special Assessments	\$ 246,900	\$ 248,052	\$ -	\$	248,052	\$	246,900
Interest	11,500	10,627	1,900		12,527		11,500
Carry Forward Surplus	99,872	100,669	-		100,669		111,591
Total Revenues	\$ 358,272	\$ 359,347	\$ 1,900	\$	361,247	\$	369,991
Expenditures:							
Series 2022							
Interest - 12/15	\$ 74,906	\$ 74,906	\$ -	\$	74,906	\$	73,719
Principal - 06/15	95,000	95,000	-		95,000		100,000
Interest - 06/15	74,906	74,906	-		74,906		73,719
Total Expenditures	\$ 244,813	\$ 244,813	\$ -	\$	244,813	\$	247,438
Other Sources/(Uses)							
Transfer In/(Out)	\$ (5,700)	\$ (4,094)	\$ (750)	\$	(4,844)	\$	(4,500)
Total Other Financing Sources (Uses)	\$ (5,700)	\$ (4,094)	\$ (750)	\$	(4,844)	\$	(4,500)
Excess Revenues (Expenditures)	\$ 107,760	\$ 110,441	\$ 1,150	\$	111,591	\$	118,054
					12/15/2026	-	\$72,469
			To	otal			\$72,469
			N	et Assess	sment		\$246,899
			Co	ollection	Cost (6%)		\$15,760
			Gı	ross Ass	essment		\$262,659

Property Type	Units	Gross Per Unit	Gross Total
Townhome 25'	117	\$712	\$83,282
Single Family 40'	54	\$1,139	\$61,501
Single Family 50'	48	\$1,424	\$68,334
Single Family 60'	29	\$1,708	\$49,542
Total	248		\$262,659

Bridgewalk Series 2022, Special Assessment Bonds

Assessment Area One Project

(Term Bonds Combined)

Amortization Schedule

Date	Balance		Principal		Interest		Annual
12/15/25	\$ 4,160,000	\$	-	\$	73,718.75	\$	73,718.75
6/15/26	\$ 4,160,000	\$	100,000	\$	73,718.75	\$	-
12/15/26	\$ 4,060,000	\$	-	\$	72,468.75	\$	246,187.50
6/15/27	\$ 4,060,000	\$	100,000	\$	72,468.75	\$	-
12/15/27	\$ 3,960,000	\$	-	\$	71,218.75	\$	243,687.50
6/15/28	\$ 3,960,000	\$	105,000	\$	71,218.75	\$	-
12/15/28	\$ 3,855,000	\$	-	\$	69,643.75	\$	245,862.50
6/15/29	\$ 3,855,000	\$	105,000	\$	69,643.75	\$	-
12/15/29	\$ 3,750,000	\$	-	\$	68,068.75	\$	242,712.50
6/15/30	\$ 3,750,000	\$	110,000	\$	68,068.75	\$	-
12/15/30	\$ 3,640,000	\$	-	\$	66,418.75	\$	244,487.50
6/15/31	\$ 3,640,000	\$	115,000	\$	66,418.75	\$	-
12/15/31	\$ 3,525,000	\$	-	\$	64,693.75	\$	246,112.50
6/15/32	\$ 3,525,000	\$	115,000	\$	64,693.75	\$	-
12/15/32	\$ 3,410,000	\$	-	\$	62,968.75	\$	242,662.50
6/15/33	\$ 3,410,000	\$	120,000	\$	62,968.75	\$	-
12/15/33	\$ 3,290,000	\$	-	\$	61,018.75	\$	243,987.50
6/15/34	\$ 3,290,000	\$	125,000	\$	61,018.75	\$	-
12/15/34	\$ 3,165,000	\$	-	\$	58,987.50	\$	245,006.25
6/15/35	\$ 3,165,000	\$	130,000	\$	58,987.50	\$	-
12/15/35	\$ 3,035,000	\$	-	\$	56,875.00	\$	245,862.50
6/15/36	\$ 3,035,000	\$	135,000	\$	56,875.00	\$	-
12/15/36	\$ 2,900,000	\$	-	\$	54,681.25	\$	246,556.25
6/15/37	\$ 2,900,000	\$	135,000	\$	54,681.25	\$	-
12/15/37	\$ 2,765,000	\$	-	\$	52,487.50	\$	242,168.75
6/15/38	\$ 2,765,000	\$	140,000	\$	52,487.50	\$	-
12/15/38	\$ 2,625,000	\$	-	\$	50,212.50	\$	242,700.00
6/15/39	\$ 2,625,000	\$	145,000	\$	50,212.50	\$	-
12/15/39	\$ 2,480,000	\$	-	\$	47,856.25	\$	243,068.75
6/15/40	\$ 2,480,000	\$	150,000	\$	47,856.25	\$	-
12/15/40	\$ 2,330,000	\$	-	\$	45,418.75	\$	243,275.00
6/15/41	\$ 2,330,000	\$	155,000	\$	45,418.75	\$	-
12/15/41	\$ 2,175,000	\$	-	\$	42,900.00	\$	243,318.75
6/15/42	\$ 2,175,000	\$	160,000	\$	42,900.00	\$	-
12/15/42	\$ 2,015,000	\$	-	\$	40,300.00	\$	243,200.00
6/15/43	\$ 2,015,000	\$	165,000	\$	40,300.00	\$	-
12/15/43	\$ 1,850,000	\$	-	\$	37,000.00	\$	242,300.00
6/15/44	\$ 1,850,000	\$	175,000	\$	37,000.00	\$	-
12/15/44	\$ 1,675,000	\$	-	\$	33,500.00	\$	245,500.00
6/15/45	\$ 1,675,000	\$	180,000	\$	33,500.00	\$	-
12/15/45	\$ 1,495,000	\$	-	\$	29,900.00	\$	243,400.00
6/15/46	\$ 1,495,000	\$	190,000	\$	29,900.00	\$	-
12/15/46	\$ 1,305,000	\$	-	\$	26,100.00	\$	246,000.00
6/15/47	\$ 1,305,000	\$	195,000	\$	26,100.00	\$	-
12/15/47	\$ 1,110,000	\$		\$	22,200.00	\$	243,300.00
6/15/48	\$ 1,110,000	\$	205,000	\$	22,200.00	\$	-
12/15/48	\$ 905,000	\$	-	\$	18,100.00	\$	245,300.00
6/15/49	\$ 905,000	\$	215,000	\$	18,100.00	\$	-
12/15/49	\$ 690,000	\$		\$	13,800.00	\$	246,900.00
6/15/50	\$ 690,000	\$	220,000	\$	13,800.00	\$	-
12/15/50	\$ 470,000	\$	-	\$	9,400.00	\$	243,200.00
6/15/51	\$ 470,000	\$	230,000	\$	9,400.00	\$	-
12/15/51	\$ 240,000	\$	-	\$	4,800.00	\$	244,200.00
6/15/52	\$ 240,000	\$	240,000	\$	4,800.00	\$	244,800.00
Totals		\$	4,160,000	\$	2,509,475.00	\$	6,669,475.00
iotais		J	4,100,000	φ	2,307,473.00	φ	0,007,473.00

Community Development District

Proposed Budget

FY2026

Debt Service Fund

Series 2023

	Proposed		Actual		Projected		Total	Proposed		
	Budget FY2025		Thru 7/31/25		Next 2 Months		Projected 9/30/25		Budget FY2026	
Revenues:	112023		7/31/23		Z Monuis		7/30/23		112020	
Special Assessments	\$ 377,387	\$	377,771	\$	-	\$	377,771	\$	377,387	
Interest	6,000		14,500		2,950		17,450		12,000	
Carry Forward Surplus*	199,404		196,446		-		196,446		236,519	
Total Revenues	\$ 582,791	\$	588,717	\$	2,950	\$	591,667	\$	625,906	
Expenditures:										
Series 2023										
Interest - 12/15	\$ 155,569	\$	155,569	\$	-	\$	155,569	\$	154,469	
Principal - 12/15	40,000		40,000		-		40,000		65,000	
Interest - 06/15	154,469		154,469		-		154,469		152,681	
Total Expenditures	\$ 350,038	\$	350,038	\$	-	\$	350,038	\$	372,150	
Other Sources/(Uses)										
Transfer In/(Out)	\$ -	\$	(5,110)	\$	-	\$	(5,110)	\$	(5,000	
Total Other Financing Sources (Uses)	\$ -	\$	(5,110)	\$	-	\$	(5,110)	\$	(5,000	
Excess Revenues (Expenditures)	\$ 232,754	\$	233,569	\$	2,950	\$	236,519	\$	248,756	
							10 (17 (000)		4=0.004	
*Less Reserve amount.						-	12/15/2026		\$70,000	
						Total	12/15/2026		\$152,681 \$222,681	
						Net Assess	sment		\$377,387	
							Cost (6%)		\$24,089	
						Gross Ass			\$401,475	
		-			** **		B ##		m . 1	
			erty Type Family 40'		Units 33	Gro	ss Per Unit	G	ross Total	
		_	Family 50'		33 174		\$1,139 \$1,424		\$37,58! \$247,719	
		Jingle	ranniy 30		1/7		Ψ1,747		φΔτ/,/13	
		Single	Family 60'		68		\$1,708		\$116,172	

Bridgewalk Community Development District Series 2023, Special Assessment Bonds (Term Bonds Combined)

Amortization Schedule

Date		Balance		Principal		Interest		Annual
12/15/25	\$	4,890,000	\$	65,000	\$	154.460	\$	219,469
6/15/26	э \$	4,890,000	\$	65,000	\$	154,469 152,681	\$	219,469
12/15/26	\$	4,825,000	\$	70,000	\$	152,681	\$	222,681
6/15/27	\$	4,755,000	\$	70,000	\$	150,756	\$	222,001
12/15/27	\$	4,755,000	\$	75,000	\$	150,756	\$	225,756
6/15/28	\$	4,680,000	\$	73,000	\$	148,694	\$	223,730
12/15/28	\$	4,680,000	\$	80,000	\$	148,694	\$	228,694
6/15/29	\$	4,600,000	\$	-	\$	146,494	\$	220,074
12/15/29	\$	4,600,000	\$	80,000	\$	146,494	\$	372,988
6/15/30	\$	4,520,000	\$	-	\$	144,294	\$	572,700
12/15/30	\$	4,520,000	\$	85,000	\$	144,294	\$	373,588
6/15/31	\$	4,435,000	\$	-	\$	141,956	\$	-
12/15/31	\$	4,435,000	\$	90,000	\$	141,956	\$	373,913
6/15/32	\$	4,345,000	\$	-	\$	139,144	\$	-
12/15/32	\$	4,345,000	\$	95,000	\$	139,144	\$	373,288
6/15/33	\$	4,250,000	\$	-	\$	136,175	\$	-
12/15/33	\$	4,250,000	\$	105,000	\$	136,175	\$	377,350
6/15/34	\$	4,145,000	\$	-	\$	132,894	\$	-
12/15/34	\$	4,145,000	\$	110,000	\$	132,894	\$	375,788
6/15/35	\$	4,035,000	\$	-	\$	129,456	\$	-
12/15/35	\$	4,035,000	\$	115,000	\$	129,456	\$	373,913
6/15/36	\$	3,920,000	\$	-	\$	125,863	\$	-
12/15/36	\$	3,920,000	\$	125,000	\$	125,863	\$	376,725
6/15/37	\$	3,795,000	\$	´-	\$	121,956	\$, -
12/15/37	\$	3,795,000	\$	130,000	\$	121,956	\$	373,913
6/15/38	\$	3,665,000	\$	´-	\$	117,894	\$, -
12/15/38	\$	3,665,000	\$	140,000	\$	117,894	\$	375,788
6/15/39	\$	3,525,000	\$	-	\$	113,519	\$	-
12/15/39	\$	3,525,000	\$	150,000	\$	113,519	\$	377,038
6/15/40	\$	3,375,000	\$	-	\$	108,831	\$	-
12/15/40	\$	3,375,000	\$	155,000	\$	108,831	\$	372,663
6/15/41	\$	3,220,000	\$	-	\$	103,988	\$	-
12/15/41	\$	3,220,000	\$	165,000	\$	103,988	\$	372,975
6/15/42	\$	3,055,000	\$	-	\$	98,831	\$	-
12/15/42	\$	3,055,000	\$	175,000	\$	98,831	\$	372,663
6/15/43	\$	2,880,000	\$	-	\$	93,363	\$	-
12/15/43	\$	2,880,000	\$	190,000	\$	93,363	\$	376,725
6/15/44	\$	2,690,000	\$	-	\$	87,425	\$	-
12/15/44	\$	2,690,000	\$	200,000	\$	87,425	\$	374,850
6/15/45	\$	2,490,000	\$	-	\$	80,925	\$	-
12/15/45	\$	2,490,000	\$	215,000	\$	80,925	\$	376,850
6/15/46	\$	2,275,000	\$	-	\$	73,938	\$	
12/15/46	\$	2,275,000	\$	225,000	\$	73,938	\$	372,875
6/15/47	\$	2,050,000	\$	-	\$	66,625	\$	-
12/15/47	\$	2,050,000	\$	240,000	\$	66,625	\$	373,250
6/15/48	\$	1,810,000	\$	-	\$	58,825	\$	-
12/15/48	\$	1,810,000	\$	255,000	\$	58,825	\$	372,650
6/15/49	\$	1,555,000	\$	- 275.000	\$	50,538	\$	- 276 075
12/15/49	\$ \$	1,555,000 1,280,000	\$	275,000	\$ \$	50,538 41,600	\$ \$	376,075
6/15/50 12/15/50	\$ \$		\$ \$	200.000	\$			373,200
12/15/50 6/15/51	\$ \$	1,280,000 990,000	\$	290,000	\$	41,600 32,175	\$ \$	3/3,200
12/15/51	\$	990,000	\$	310,000	\$ \$	32,175	э \$	374,350
6/15/52	\$	680,000	\$	310,000	\$ \$	22,100	э \$	<i>317</i> ,330
12/15/52	\$	680,000	\$	330,000	\$	22,100	\$	374,200
6/15/53	\$	350,000	\$	-	\$	11,375	\$	-
12/15/53	\$	350,000	\$	350,000	\$	11,375	\$	372,750
Totals			\$	4,890,000	\$	5,819,094	\$	10,709,094

SECTION B

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Bridgewalk Community Development District ("the District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Osceola County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2025-2026 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2025-2026; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, a portion of which the District desires to collect on the tax roll for platted lots, pursuant to the Uniform Method (defined below) and which is also indicated on Exhibit "A", and the remaining portion of which the District desires to levy and directly collect on the remaining unplatted lands; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method and has approved an Agreement with the County Tax Collector to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to collected special assessments for operations and maintenance on platted lots using the Uniform Method and to directly collect from the remaining unplatted property reflecting their portion of the District's operations and maintenance expenses, as set forth in the budget; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Bridgewalk Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the remaining portion on the unplatted property; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend, from time to time, the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF RECITALS AND AUTHORITY. The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Resolution. The Resolution is adopted pursuant to the provisions of Florida Law, including Chapter 170, 190 and 197, *Florida Statutes*.

SECTION 2. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B."

SECTION 3. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 4. COLLECTION. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B." The previously levied debt services assessments and operations and maintenance assessments on undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due according to the flowing schedule: 50% due no later than November 1, 2025, 25% due no later than February 1, 2026 and 25% due no later than May 1, 2026. In the event that an assessment payment is not made in

accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2026 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event as assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments. Notwithstanding the foregoing, any assessments which, by operation of law or otherwise, have been accelerated for non-payment, are not certified by this Resolution.

SECTION 5. CERTIFICATION OF ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds there from shall be paid to the Bridgewalk Community Development District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the County property roll by Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Bridgewalk Community Development District.

PASSED AND ADOPTED this 18th day of August, 2025.

ATTEST:	DEVELOPMENT DISTRICT
Sagratamy/Assistant Sagratamy	By:
Secretary/Assistant Secretary	Its:

Bridgewalk CDD FY 26 Roll

0425-31-3492-0001-0020 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0030 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0040 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0050 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0050 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0060 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0060 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0060 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0060 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0090 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0090 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 \$425-31-3492-0001-0100 \$0' 1 \$896.33 \$1,138.90 \$2,035.23 \$425-31-3492-0001-0200 \$40' 1 \$896.33 \$1,138.90 \$2,035.23 \$425-31-3492-0001-0200 \$40' 1 \$896.33 \$1,138.90 \$2,035.23 \$425-31-3492-0001-0200 \$40' 1 \$896.33 \$1,138.90 \$2,035.23 \$425-31-3492-0001-0200 \$40' 1 \$896.33 \$1,138.	ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt Series 2023 Debt	Total
0425-31-3492-0001-0030	04-25-31-3492-0001-0010	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
0425-31-3492-0001-0000	04-25-31-3492-0001-0020	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-0050	04-25-31-3492-0001-0030	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-0060	04-25-31-3492-0001-0040	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-0070	04-25-31-3492-0001-0050	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-0080 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0100 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0110 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0110 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0130 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0130 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0140 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0140 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0160 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0160 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0160 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0160 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0170 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0190 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0190 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0190 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-0190 50' 1 \$1,120.41 \$1,423.63 \$2,544.04 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-020 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-030 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-030 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-030 40' 1 \$896.33 \$1,138.90 \$2,035.23	04-25-31-3492-0001-0060	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
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04-25-31-3492-0001-0350 40' 1 \$896.33 \$1,138.90 \$2,035.23 04-25-31-3492-0001-0360 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0370 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0380 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0390 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0400 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0410 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0420 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0430 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0440 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0450 25' 1 \$560.21 \$711.81 \$1,272.02			1			
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04-25-31-3492-0001-0400 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0410 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0420 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0430 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0440 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0450 25' 1 \$560.21 \$711.81 \$1,272.02	04-25-31-3492-0001-0390		1	\$560.21		
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04-25-31-3492-0001-0420 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0430 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0440 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0450 25' 1 \$560.21 \$711.81 \$1,272.02	04-25-31-3492-0001-0410		1			
04-25-31-3492-0001-0430 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0440 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0450 25' 1 \$560.21 \$711.81 \$1,272.02			1			
04-25-31-3492-0001-0440 25' 1 \$560.21 \$711.81 \$1,272.02 04-25-31-3492-0001-0450 25' 1 \$560.21 \$711.81 \$1,272.02	04-25-31-3492-0001-0430		1	•		
04-25-31-3492-0001-0450 25' 1 \$560.21 \$711.81 \$1,272.02						
			1			
	04-25-31-3492-0001-0460	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0470 25' 1 \$560.21 \$711.81 \$1,272.02						

ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt Series 2023 Debt	Total
04-25-31-3492-0001-0480	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0490	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0500	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0510	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0520	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0530	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0540	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0550	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0560	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0570	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0580	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0590	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0600	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0610	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0620	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0630	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-0640	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0650	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0660	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0670	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0680	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0690	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0700	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0710	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0720	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0730	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0740	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0750	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0760	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0770	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0780	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0790	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0800	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0810	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0820	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0830	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0840	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0850	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0860	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0870	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0880	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0890	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0900	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0910	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0920	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0930	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0940	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0950	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0960	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0970	40'	1	\$896.33	\$1,138.90	\$2,035.23

ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt Series 2023 Debt	Total
04-25-31-3492-0001-0980	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-0990	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-1000	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-1010	40'	1	\$896.33	\$1,138.90	\$2,035.23
04-25-31-3492-0001-1020	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1030	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1040	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1050	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-1060	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-1070	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-1080	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-1090	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-1100	50'	1	\$1,120.41	\$1,423.63	\$2,544.04
04-25-31-3492-0001-1110	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1120	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1130	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1140	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1150	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1160	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1170	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1180	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1190	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1200	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1210	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1220	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1230	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1240	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1250	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1260	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1270	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1280	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1290	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1300	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1310	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1320	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1330	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1340	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1350	60'	1	\$1,344.49	\$1,708.35	\$3,052.84
04-25-31-3492-0001-1360	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1370	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1380	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1390	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1400	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1410	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1420	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1430	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1440	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1450	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1460	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1470	25'	1	\$560.21	\$711.81	\$1,272.02
0-1 20 01 0-12 0001-14/U	23	_	7500.21	Y/11.01	Y1,212.02

ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt Series 2023 Debt	Total
04-25-31-3492-0001-1480	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1490	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1500	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1510	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1520	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1530	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1540	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1550	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1560	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1570	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1580	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1590	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1600	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1610	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1620	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1630	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1640	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1650	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1660	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1670	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1680	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1690	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1700	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1710	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1720	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1730	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1740	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1750	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1760	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1770	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1780	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1790	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1800	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1810	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1820	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1830	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1840	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1850	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1860	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1870	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1880	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1890	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1900	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1910	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1920	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1930	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1940	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1950	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1960	25'	1	\$560.21	\$711.81	\$1,272.02
04-25-31-3492-0001-1970	25'	1	\$560.21	\$711.81	\$1,272.02

ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt	Series 2023 Debt	Total
04-25-31-3492-0001-1980	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-1990	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2000	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2010	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2020	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2030	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2040	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2050	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2060	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2070	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2080	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2090	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2100	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2110	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2120	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2130	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2140	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2150	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2160	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2170	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2180	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2190	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2200	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2210	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2220	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2230	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3492-0001-2240	25'	1	\$560.21	\$711.81		\$1,272.02
04-25-31-3493-0001-2250	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2260	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2270	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2280	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2290	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2300	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2310	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2320	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2330	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2340	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2350	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2360	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2370	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2380	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2390	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2400	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2410	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2420	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2430	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2440	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2450	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2460	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2470	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
07 23 31 3433-0001-24/U	30	1	γ±,±∠U.4±	00.00	γ±, 4 ∠J.U/	72,344.00

ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt	Series 2023 Debt	Total
04-25-31-3493-0001-2480	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2490	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2500	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2510	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2520	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2530	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2540	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2550	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2560	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2570	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2580	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2590	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2600	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2610	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2620	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2630	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2640	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2650	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2660	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2670	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2680	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2690	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2700	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2710	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2720	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2730	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2740	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2750	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2760	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2770	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2780	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2790	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2800	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2810	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2820	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2830	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2840	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2850	40'	1	\$896.33	\$0.00	\$1,138.94	\$2,035.27
04-25-31-3493-0001-2860	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2870	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2880	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2890	50'	1	\$1,344.49	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2890	60'	1	\$1,120.41	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2910	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2910	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2920	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2940	60'	1	\$1,344.49	\$0.00	\$1,708.41	\$3,052.90
04-25-31-3493-0001-2940	50'		\$1,344.49	\$0.00 \$0.00	\$1,708.41 \$1,423.67	\$3,052.90 \$2,544.08
04-25-31-3493-0001-2960	50'	1	\$1,120.41	\$0.00 \$0.00	\$1,423.67	\$2,544.08 \$2,544.08
04-25-31-3493-0001-2960	50'	1	\$1,120.41 \$1,120.41	\$0.00 \$0.00	\$1,423.67 \$1,423.67	\$2,544.08 \$2,544.08
U4-Z3-31-3433-UUU1-Z3/U	50	1	\$1,12U.41	ŞU.UU	\$1,423.0 /	\$4,544.Uŏ

ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt	Series 2023 Debt	Total
04-25-31-3493-0001-2980	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-2990	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-3000	50'	1	\$1,120.41	\$0.00	\$1,423.67	\$2,544.08
04-25-31-3493-0001-3010	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3020	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3030	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3040	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3050	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3060	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3070	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3080	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3090	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3100	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3110	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3120	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3130	60'	1	\$1,344.49	\$1,708.35		\$3,052.84
04-25-31-3493-0001-3140	60'	1	\$1,344.49	\$1,708.35		\$3,052.84
04-25-31-3493-0001-3150	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3160	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3170	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3180	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3190	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3200	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3210	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3220	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3230	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3493-0001-3240	50'	1	\$1,120.41	\$1,423.63		\$2,544.04
04-25-31-3523-0001-3250	60'	1	\$1,344.49	Ψ=, :=0:00	\$1,708.41	\$3,052.90
04-25-31-3523-0001-3260	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3270	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3280	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3290	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3300	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3310	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3320	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3330	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3340	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3350	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3360	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3370	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3380	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3390	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3400	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3410	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3420	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3430	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3440	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3450	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3460	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3470	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-23-31-3323-0001-3470	30	T	γ1,12U.41		γ1,423.0 /	344.08ر2ډ

ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt	Series 2023 Debt	Total
04-25-31-3523-0001-3480	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3490	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3500	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3510	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3520	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3530	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3540	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3550	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3560	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3570	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3580	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3590	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3600	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3610	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3620	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3630	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3640	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3650	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3660	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3670	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3680	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3690	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3700	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3710	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3720	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3730	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3740	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3750	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3760	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3770	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3780	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3790	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3800	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3810	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3820	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3830	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3840	40'	1	\$896.33		\$1,138.94	\$2,035.27
04-25-31-3523-0001-3850	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-3860	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-3870	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-3880	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-3890	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-3900	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-3910	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3920	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3930	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3940	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3950	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3960	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3970	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
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ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt	Series 2023 Debt	Total
04-25-31-3523-0001-3980	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-3990	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4000	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4010	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4020	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4030	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4040	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4050	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4060	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4070	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4080	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4090	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4100	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4110	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4120	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4130	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4140	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4150	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4160	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4170	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4180	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4190	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4200	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4210	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4220	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4230	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4240	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4250	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4260	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4270	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4280	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4290	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4300	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4310	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4320	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4330	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4340	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4350	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4360	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4370	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4380	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4390	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4400	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4410	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4420	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4430	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4440	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4450	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4460	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4470	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
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ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt	Series 2023 Debt	Total
04-25-31-3523-0001-4480	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4490	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4500	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4510	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4520	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4530	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4540	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4550	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4560	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4570	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4580	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4590	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4600	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4610	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4620	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4630	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4640	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4650	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4660	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4670	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4680	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4690	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4700	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4710	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4720	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4730	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4740	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4750	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4760	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4770	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4780	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4790	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4800	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4810	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4820	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4830	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4840	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4850	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4860	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4870	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4880	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4890	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4900	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4910	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4920	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4930	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4940	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4950	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4960	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-4970	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
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ParcelID	Lot Type	Units	FY 26 O&M	Series 2022 Debt	Series 2023 Debt	Total
04-25-31-3523-0001-4980	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-4990	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5000	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5010	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5020	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5030	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5040	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5050	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5060	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5070	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5080	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5090	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5100	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5110	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5120	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5130	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5140	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5150	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5160	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5170	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5180	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5190	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5200	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5210	60'	1	\$1,344.49		\$1,708.41	\$3,052.90
04-25-31-3523-0001-5220	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
04-25-31-3523-0001-5230	50'	1	\$1,120.41		\$1,423.67	\$2,544.08
Total Gross Assessments Onroll		523	\$522,895.91	\$262,943.48	\$401,475.48	\$1,187,314.87
Total Net Assessments Onroll			\$491,522.16	\$247,166.87	\$377,386.95	\$1,116,075.98

SECTION V

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT APPROVING THE CONVEYANCE OF REAL PROPERTY AND IMPROVEMENTS FROM AG EHC II (LEN) MULTI STATE 4, LLC TO THE DISTRICT AND FROM THE DISTRICT TO TOHOPEKALIGA WATER AUTHORITY; AUTHORIZING DISTRICT STAFF AND THE CHAIRMAN TO REVIEW, EXECUTE AND ACCEPT ALL DOCUMENTS TO EFFECTUATE SUCH CONVEYANCE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Bridgewalk Community Development District (the "District") is a local unit of special purpose government duly organized and existing under the provisions of the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended (the "Act"), for the purpose of, among other things, financing and managing the acquisition, construction, maintenance and operation of certain infrastructure within and without the boundaries of the premises to be governed by the District; and

WHEREAS, the District has the authority, generally under the Act, and specifically under Section 190.012, *Florida Statutes*, to acquire real property and improvements for, among other things, the purposes of operating and maintaining systems, facilities, and basic infrastructure within the District; and

WHEREAS, the District has the authority, generally under Florida Law and the Act, and specifically under Section 190.011(7)(a), *Florida Statutes*, to acquire, dispose of any real property, dedications or platted reservations in any manner so long as it is in the best interest of the District; and

WHEREAS, AG EHC II (LEN) MULTI STATE 4, LLC, a Delaware limited liability company (hereinafter "AG EHC"), has requested the approval and transfer by the District of real property and infrastructure improvements, as more particularly described in the Warranty Deed, Bill of Sale Absolute and Agreement, Agreement Regarding Taxes, Owner's Affidavit, Certificate of District Engineer, Limited Liability Company Affidavit and Affidavit of Nonforeign Status, attached hereto as Exhibit "A" (the "Conveyance Documents"), from AG EHC to the District, and thereafter from the District to the Tohopekaliga Water Authority, and independent special district established and created pursuant to Chapter 189, Florida Statutes, by special act of the Florida legislature (hereinafter, "Toho."); and

WHEREAS, the District Counsel and the District Manager have reviewed the conveyances from AG EHC, and the District Engineer has also reviewed the conveyances and has provided a Certificate of District Engineer for each conveyance, attached hereto as part of **Exhibit** "A," to evidence compliance with the requirements of the District for accepting the conveyances.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the District (the "Board"), as follows:

- 1. <u>Incorporation of Recitals.</u> The above recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.
- 2. Approval of Acquisition and Transfer of the Real Property and Improvements. The Board hereby approves the transfer and acceptance of the real property and improvements described in **Exhibit "A,"** to the District and thereafter to Toho., and approves and accepts the documents evidencing such conveyances in **Exhibit "A."**
- 3. <u>Authorization of District Staff.</u> The Chairman, the Vice Chairman, the Secretary, any Assistant Secretary and the District Manager of the District, and any authorized designee thereof (collectively, the "District Officers"), District Counsel, and the District Engineer are hereby authorized and directed to take all actions necessary or desirable in connection with the conveyance of the real property and improvements described in **Exhibit "A,"** and all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary to the undertaking and fulfillment of all transactions contemplated by this Resolution.
- 4. <u>Ratification of Prior Actions</u>. All actions taken to date by the District Officers, District Manager, District Counsel, District Engineer, are hereby ratified and authorized on behalf of the District.
- 5. <u>Severability</u>. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.
 - 6. Effective Date. This Resolution shall take effect immediately upon its adoption.

[Continues on the Following Pages]

PASSED in public meeting of the Board of Supervisors of the Bridgewalk Community Development District, this 18th day of August, 2025.

•	BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT
Attest:	
	By:
Print:	Name:
Secretary/Asst. Secretary	Title:

CONVEYANCE DOCUMENTS

- 1. Warranty Deed between AG EHC II (LEN) MULTI STATE 4, LLC and the Bridgewalk Community Development District;
- 2. Warranty Deed between the Bridgewalk Community Development District and the Tohopekaliga Water Authority;
- 3. Bill of Sale Absolute and Agreement between AG EHC II (LEN) MULTI STATE 4, LLC and the Bridgewalk Community Development District;
- 4. Bill of Sale Absolute and Agreement between the Bridgewalk Community Development District and the Tohopekaliga Water Authority;
- 5. Agreement Regarding Taxes between AG EHC II (LEN) MULTI STATE 4, LLC and the Bridgewalk Community Development District;
- 6. Owner's Affidavit of AG EHC II (LEN) MULTI STATE 4, LLC;
- 7. Owner's Affidavit of the Bridgewalk Community Development District;
- 8. Certificate of District Engineer;
- 9. Limited Liability Company Affidavit; and
- 10. Affidavit of Non-Foreign Status (FIRPTA) of Bridgewalk Community Development District and AG EHC II (LEN) MULTI STATE 4, LLC.

THIS INSTRUMENT PREPARED BY AND TO BE RETURNED TO:

Jan Albanese Carpenter, Esq. Latham, Luna, Eden & Beaudine, LLP P.O. Box 3353 Orlando, Florida 32802

Parcel ID	No.		

WARRANTY DEED

THIS WARRANTY DEED made as of this _____ day of ______, 2025 by AG EHC II (LEN) MULTI STATE 4, LLC, a Delaware limited liability company (the "Grantor"), whose principal address is 245 Park Avenue, 26th Floor, New York, New York 10167, to **BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT**, a Florida community development district (the "Grantee"), whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

(Whenever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations).

That the Grantor, for and in consideration of the sum of **TEN AND NO/100 DOLLARS** (\$10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain land situate in Osceola County, Florida, more particularly described as follows (the "Property").

SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN BY REFERENCE.

TOGETHER WITH all tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND the Grantor does hereby covenant with Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey this land; that the Grantor hereby warrants that title to the land is free from all encumbrances except for restrictions, covenants, conditions, easements and other matters of record (provided, however, that reference thereto shall not serve to re-impose same) and taxes for the year 2025 and subsequent years, and that the Grantor will defend title to the land against the lawful claims of all persons claiming by, through or under Grantor, but against none other.

NOTE TO RECORDER: This deed is a conveyance of unencumbered property for no consideration and is exempt from documentary stamp tax pursuant to Florida Administrative Code Rule 12B-4.014(2)(b). Minimum documentary stamp tax of \$0.70 is being paid herein.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the said Grantor has caused these presents to be executed in its name, the day and year first above written.

Signed, sealed and delivered in our presence:

	"GRANTOR"
	AG EHC II (LEN) MULTI STATE 4, LLC, a Delaware limited liability company
(Signature)	By:
(Print Name)	Бу
Address: 6675 Westwood Blvd., 5 th Floor Orlando, Florida 32821	Print:
Oriando, Fiorida 32021	Title: Vice President
	Address: 6675 Westwood Blvd., 5 th Floor
(Signature)	Orlando, Florida 32821
STATE OF FLORIDA	
COUNTY OF ORANGE	
or [] online notarization, this day of President of AG EHC II MULTI STATE 4 ,	rledged before me by means of [] physical presence f, 2025, by Mark McDonald, as Vice LLC, a Delaware limited liability company, on behalf is [] personally known to me or [] has produced

Description of the Property

Tract	17,	accordin	g to the	SPRIN	GHEAD	1 AT	BRID	GEWALK	l plat,	as	recorded	in	Plat	Book
36, Pa	age	67, Publi	c Record	ds of Os	ceola Co	unty, F	Florida	•						

THIS INSTRUMENT PREPARED BY AND TO BE RETURNED TO:

Jan Albanese Carpenter, Esq. Latham, Luna, Eden & Beaudine, LLP P.O. Box 3353 Orlando, Florida 32802

Parcel ID No.		
raicei III IVO.		

WARRANTY DEED

THIS WARRANTY DEED is made this ____ day of ______, 2025 between the Bridgewalk Community Development District, a Florida community development district, having an address at c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the "Grantor"), and the Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida Legislature, whose address is 951 Martin Luther King Blvd., Kissimmee, Florida 34741 (hereinafter the "Grantee").

WITNESSETH:

GRANTOR, for and in consideration of the sum of Ten and no/100 Dollars (\$10.00) and other good and valuable consideration to Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, hereby grant, convey, bargain, and sell to the said Grantee, and Grantee's successors and assigns forever, the following described property, situate, lying and being in Osceola County, Florida, to-wit (the "Property"): See attached Exhibit "A" incorporated herein by reference.

TOGETHER WITH all tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

GRANTOR does hereby covenant with and warrant to Grantee that the Grantor is lawfully seized of the Property in fee simple; that the Grantor has good right and lawful authority to sell and convey the Property; and that the Grantor hereby warrants that title to the land is free from all encumbrances except for restrictions, covenants, conditions, easements and other matters of record (provided, however, that reference thereto shall not serve to re-impose same), and taxes for the year 2025 and subsequent years, and that the Grantor will defend title to the land against the lawful claims of all persons claiming by, through or under Grantor, but against none other. Grantor hereby releases unto Grantee any automatic reservation and right of entry rights under Section 270.11, *Florida Statutes*.

NOTE TO RECORDER: This deed is a conveyance of unencumbered property for no consideration and is exempt from documentary stamp tax pursuant to Florida Administrative Code Rule 12B-4.014(2)(b). Minimum documentary stamp tax of \$0.70 is being paid herein.

IN WITNESS WHEREOF, the said Grantor has duly caused the execution of this Warranty Deed as of the date set forth above.

WITNESSES:		
	By:	BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT
Print Name:		_
Address: 6675 Westwood Blvd., 5 th Floor Orlando, Florida 32821		By:
		Its: Chairman Name: Adam Morgan Address: 6675 Westwood Blvd., 5 th Floor
Print Name: Address: 6675 Westwood Blvd., 5 th Floor Orlando, Florida 32821		Orlando, Florida 32801
STATE OF FLORIDA		
COUNTY OF ORANGE		
or [] online notarization, this [] day of the Board of Supervisors of the Bridgew acknowledged that he has executed the	alk Co	ed before me by means of [] physical presence
		Notary Public
		Print Name:
		My Commission expires:
		My Commission No.:

(Legal Description)

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

BILL OF SALE ABSOLUTE AND AGREEMENT

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

THIS BILL OF SALE ABSOLUTE AND AGREEMENT ("Agreement") is made as of this ____ day of _____, 2025, by and between BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT (hereinafter referred to as the "District"), a Florida community development district created pursuant to Chapter 190, *Florida Statutes*, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, and AG EHC II (LEN) MULTI STATE 4, LLC, a Delaware limited liability company (hereinafter referred to as "Developer") whose address is 245 Park Avenue, 26th Floor, New York, New York 10167, and

RECITALS

WHEREAS, Developer owns certain improvements, including all pipes, lines, gate valves, valve boxes, fittings, thrust blocks, hydrants, pumps, equipment and other goods which comprise the lift station, as further described in <u>Exhibit "A"</u> attached hereto (collectively, the "Improvements"); and

WHEREAS, both Developer and the District find it to be in the best interest of both parties for the District to perpetually own, operate and maintain the Improvements, as the District may deem reasonable or appropriate, within its sole discretion, for the benefit of the District; and

WHEREAS, Developer desires to convey the Improvements to the District to allow such perpetual ownership, operation and maintenance, and the District desires to accept such ownership, operation and maintenance.

NOW, THEREFORE, the parties hereto hereby agree to and acknowledge the following:

- 1. The above recitals are true and correct and are hereby incorporated into this Agreement.
- 2. **KNOW ALL MEN BY THESE PRESENTS** that Developer, of the County of Osceola and the State of Florida, for and in consideration of the sum of Ten Dollars (\$10.00) lawful money of the United States, to it paid by the District, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, set over and deliver unto the District, its executors, administrators and assigns, and the District hereby accepts, all of Developer's right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, and the District hereby accepts, all of the Developer's right, title and interest in and to the Improvements, to have and to hold the same unto the District, its executors, administrators and assigns forever, together with all of the Developer's right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Developer from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any

part of the Improvements to the extent they are assignable, together with any related documents, materials, data, letters, and agreements, to have and to hold unto District, its successors and assigns, to and for its or their use, forever.

- 3. Developer agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the District by the Developer (and, if required, performed by the Developer on behalf of the District) and all benefits derived thereunder shall be for the benefit of the District.
- 4. The Developer represents and warrants to the District that the Developer has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.
 - 5. The above recitals are true and correct and are incorporated herein by reference.
- 6. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[SIGNATURES APPEAR ON THE FOLLOWING PAGES]

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed in their respective names, by their proper officer thereunto duly authorized, as of the day and year first above written.

	AG EHC II (LEN) MULTI STATE 4, LLC, a Delaware limited liability company
	By:
	Print:
	Title:
or [] online notarization, this day Vice President of AG EHC (LEN) M	nowledged before me by means of [] physical presence of
	Notary Public; State of Florida Print Name: My Commission Expires: My Commission No.:

COUNTERPART SIGNATURE PAGE TO BILL OF SALE

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

	DEVELOPMENT DISTRICT, a Florida community development district
ATTEST:	
	By:
By: Secretary/Asst. Secretary	Print: Adam Morgan
Secretary/Asst. Secretary	Title: Chairman
STATE OF FLORIDA	
COUNTY OF ORANGE	
or [] online notarization, this da of the Board of Supervisors of the	knowledged before me by means of [] physical presence y of, 2025, by Adam Morgan, as Chairman BRIDGEWALK COMMUNITY DEVELOPMENT opment district, on its behalf. Said person is [] personally as identification.
	Notary Public; State of Florida
	Print Name: My Commission Expires:
	My Commission No.:

LOCATION OF IMPROVEMENTS

The Improvements are located on the following real property tracts:

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida

Description of Improvements:

Lift station tract improvements, including all pipes, valves, fittings, wet well, pumps, electrical panels, fencing and other equipment.

BILL OF SALE ABSOLUTE AND AGREEMENT

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

KNOW ALL MEN BY THESE PRESENTS, that the Bridgewalk Community Development District, a Florida community development district having an address at c/o Governmental Management Services - Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (hereinafter called the "Grantor"), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, paid and delivered by Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189 Florida Statutes by special act of the Florida Legislature, whose address is 951 Martin Luther King Blvd., Kissimmee, Florida 34741 (hereinafter called the "Grantee"), the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer and deliver unto the Grantee, its successors and assigns, following:

Lift station tract improvements, including all pipes, valves, fittings, wet well, pumps, electrical panels, fencing and other equipment that comprise the lift station installed on the property described in Exhibit "A" attached hereto and made a part hereof (collectively, the "Improvements").

TO HAVE AND TO HOLD the same unto the Grantee, its executors, administrators and assigns forever, together with all of the Grantor's right and title to any and all contracts, warranties, guarantees, permits, approvals and similar rights in favor of or which may have accrued to the Grantor from any and all persons, firms, agencies or corporations who have performed work or labor or supplied goods, materials or services to or for the benefit of or comprising any part of the Improvements to the extent they are assignable, together with any related documents, materials, data, letters, and agreements, to have and to hold unto Grantee, its successors and assigns, to and for its or their use, forever.

- 1. Grantor agrees that any of the above-referenced contracts, warranties, permits, approvals and guarantees which are not assignable by their terms or in respect of which consents to their assignment are required but are not available, shall be held in trust for the Grantee by the Grantor (and, if required, performed by the Grantor on behalf of the Grantee) and all benefits derived thereunder shall be for the benefit of the Grantee.
- 2. The Grantor represents and warrants to the Grantee that the Grantor has good and lawful right, title and interest in the Improvements and that the Improvements is free and clear of any and all liens or encumbrances, that the Improvements are in good working conditions, and as of the date hereof, there are no defaults or violations of the terms and conditions of any contracts, warranties, permits, approvals and guarantees.
 - 3. The above recitals are true and correct and are incorporated herein by reference.
- 4. This Bill of Sale may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

of		to set its hand and seal as of this	day
WITNESSES:	By:	BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT	
Print Name:		By:	
		Name: Adam Morgan	
		Title: _Chairman_	
Print Name:	-		
STATE OF FLORIDA			
COUNTY OF ORANGE			
online notarization, this Bridgewalk Community Develop	day of 20 ment District and who sewalk Community I	ore by means of [] physical presence 025, by Adam Morgan as Chairman for has acknowledged that he has executed Development District. He has proknown to me.	or the
	Nota	ry Public	
	Print	Name:	
	Му	Commission expires:	
	Му	Commission No.:	

LEGAL DESCRIPTION OF THE PROPERTY

Tract 17, according to the SPRINGHEA	AD 1 AT BRIDGEWALK	I plat, as recorded	d in Plat Book 36,
Page 67, Public Records of Osceola Cou	ınty, Florida.		

AGREEMENT REGARDING TAXES

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

THIS AGREEMENT REGARDING TAXES ("Agreement") is entered into this _____ day of _____, 2025, by and between AG EHC II (LEN) MULTI STATE 4, LLC, a Delaware limited liability company, whose address is [245 Park Avenue, 26th Floor, New York, New York 10167] (the "Developer"), and the BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district, whose address is c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 (the "District").

WITNESSETH

WHEREAS, Developer is the owner and developer of certain real property located within the boundaries of the District, as such property is described on <u>Exhibit "A"</u> attached hereto and incorporated herein (the "Property"); and

WHEREAS, Developer is the owner and developer of infrastructure improvements and personal property, made in, on, over, under and through the Property and the land owned by the District, as described on <u>Exhibit "A"</u> attached hereto and incorporated herein (the "Improvements"); and

WHEREAS, the District is a Florida community development district and local unit of special-purpose government created pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, as part of the ongoing development activities within the boundaries of the District, Developer has, simultaneously with the execution of this Agreement, conveyed the Property and the Improvements to the District by Warranty Deed and Bill of Sale Absolute and Agreement; and

WHEREAS, all or a substantial portion of real property already owned by the District is either exempt from ad-valorem taxes or has been given a minimal valuation by the Osceola County Property Appraiser because of the District's status as a governmental entity; and

WHEREAS, in conjunction with the conveyance of the Property and Improvements from Developer to District, Developer and District are desirous of setting forth in this Agreement their respective responsibilities with regard to applicable ad-valorem taxes and assessments on the Property.

NOW, THEREFORE, in consideration of the sum of Ten and 00/100 Dollars (\$10.00) and other valuable considerations, paid by each party to the other, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual covenants and conditions contained herein, the parties hereto agree as follows:

1. The above recitals are true and correct and are incorporated herein by reference.

- 2. Developer hereby represents that all ad-valorem taxes and assessments relating to the Property, or any portion thereof, for tax year 2024 and all prior years have been paid in full.
- 3. Developer hereby agrees to pay in full, and prior to their becoming delinquent, any and all ad-valorem taxes and assessments, if any, levied on the Property for the tax year 2025.
- 4. District shall, within thirty (30) days of receipt, forward to the Developer, at their address set forth above and via U.S. mail, any correspondence, notice or bill from Osceola County Tax Collector relating to the Property for tax year 2025 that the District actually received in its office.
- 5. Subsequent to the District's acceptance of the Property and Improvements, and only in the event the Property is not conveyed to another governmental entity, the District shall endeavor to either obtain an exemption from ad-valorem taxes pertaining to the Property or, in the alternative, shall seek a minimal valuation of the Property, from the Osceola County Property Appraiser and, subsequent to tax year 2026, Developer shall have no further responsibility with regard to ad-valorem taxes or assessments levied against the Property and/or Improvements, as applicable.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on their behalf by their duly authorized representatives, all as of the date first set forth above.

[SIGNATURE PAGE FOLLOWS]

SIGNATURE PAGE TO AGREEMENT REGARDING TAXES

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

WITNESSES:	AG EHC II (LEN) MULTI STATE 4, LLC, a Delaware limited liability company		
X	By:		
Print:	Print:		
X	Title:		
Print:			
	BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT,		
ATTEST	a Florida community development district		
X	By:		
Print:	Print: Adam Morgan		
Secretary/Asst. Secretary	Title: Chairman		

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

IMPROVEMENTS

Lift station tract improvements, including all pipes, valves, fittings, wet well, pumps, electrical panels, fencing and other equipment.

OWNER'S AFFIDAVIT

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

STATE OF FLORIDA COUNTY OF ORANGE

BEFORE ME, the undersigned authority, personally appeared Mark McDonald ("Affiant") as Vice President of AG EHC II Multi State 4, LLC, a Delaware limited liability company, authorized to do business in Florida, whose principal address (the "Owner"), who being first duly sworn on oath says:

- 1. That Affiant knows of his own knowledge that the Owner is the fee simple title holder to certain lands located in Osceola County, Florida (the "Property") and of certain infrastructure improvements on the Property (the "Improvements"), as more particularly described on Exhibit "A" attached hereto, and that Affiant is the Vice President of the Owner, is making this Affidavit in that capacity only, and that no recourse shall be made against Affiant individually.
- 2. That the Property and Improvements, as described in the Warranty Deed and Bill of Sale Absolute and Agreement, dated as of the date hereof, are free and clear of all liens and encumbrances except for those encumbrances and matters reflected in the title insurance commitment issued on _______, 2025 by Fidelity National Title Insurance Company.
- 3. That Affiant knows of no facts by reason of which the title to, or possession of, the Property and Improvements might be disputed or questioned, or by reason of which any claim to any part of the Property and Improvements might be asserted adversely to Owner.
- 4. That there have been no liens filed against the Property or the Improvements as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge, nor any unpaid bills of any nature as a result of any labor, materials, equipment or other work authorized by Owner, its employees, or agents or of which Owner has actual knowledge either for services of any architect, engineer, or surveyor, or for labor or material that may have been placed on the Property or Improvements, either in the construction or repair of the Improvements, or otherwise in connection with the Property which bills may have been incurred during the last ninety (90) days.
- 5. That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.
- 6. That Affiant knows of no action or proceeding relating to the Property or Improvements which is now pending in any state or federal court in the United States affecting the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property or Improvements.
- 7. That, except as set forth in the Plat, Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or

improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

- 8. That this Affidavit is given for the purposes of inducing the Bridgewalk Community Development District (the "District"), a Florida community development district and local unit of special-purpose government, to accept the Owner's conveyance of the Property and Improvements to the District.
- 9. That there are no matters pending against Owner that could give rise to any lien(s) that could attach to the Property or the Improvements between the effective date of the Plat and the recording of the deed of conveyance, and that Affiant shall not execute nor permit the execution or recording of any instruments that would adversely affect title of the Property or the ownership of the Improvements.
- 10. Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the District and Latham, Luna, Eden & Beaudine, LLP ("LLEB"), that withholding of tax is not required upon the disposition of a U.S. real property interest by Owner, Owner hereby swears, affirms and certifies the following to District and LLEB that Owner: (i) is not a foreign person, foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations); (ii) is not a disregarded entity as defined in Section 1.1445-2(b)(2)(iii); (iii) is not a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for the purposes of U.S. income taxation; (iv) has an EIN/Federal Tax Identification Number of _________; (v) has a mailing address of [5505 Blue Lagoon Drive, Miami, Florida 33126]. Affiant understands that this certification may be disclosed to the Internal Revenue Service by Owner and that any false statement contained herein could be punished by fine, imprisonment, or both. Affiant understands that the District and LLEB are relying on this certification in determining whether withholding is required upon said transfer.
- 11. That Affiant is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

[SIGNATURES ON FOLLOWING PAGE]

DATED :	, 2025	
Signed, sealed and de	elivered in our presence:	
		AG EHC II (LEN) MULTI STATE 4, a Florida limited liability company
(Signature)		By:
(Print Name)		Print:
(Signature)		Title: Vice President
(Print Name)		
STATE OF FLORE		
online notarization,	this day of	pefore me by means of [] physical presence or [
		.CETISTATE 4 EEC, a Delaware minica naomi
	oduced	as identification or is personally know
	oduced	as identification or is personally know Notary Public
	oduced	
to me.	oduced	Notary Public

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

IMPROVEMENTS

Lift station tract improvements, including all pipes, valves, fittings, wet well, pumps, electrical panels, fencing and other equipment.

OWNER'S AFFIDAVIT

BEFORE ME, the undersigned Notary Public, personally appeared **ADAM MORGAN** ("Affiant"), as Chairman of the Bridgewalk Development District, being first duly sworn, deposes and says that:

- 1. Bridgewalk Community Development District is the owner of the property described in **Exhibit "A"** attached hereto (collectively, the "Property").
- 2. Bridgewalk Community Development District is in sole possession of the Property and no other person, corporation or entity has any right or lawful claim to possession or use of the Property.
- 3. The Property and any furniture, fixtures, equipment and personal property located in the improvements comprising the Property, if any, are free and clear of all liens, mortgages, unrecorded easements, contracts of sale, taxes, assessments, encumbrances, and claims of every kind, nature and description whatsoever except as reflected in the title insurance commitment issued on ______, 2025, by Fidelity National Title Insurance Company.
- 4. No judgments have been rendered and no suits are now pending in any court of record that impairs or involves title to the Property; nor have any writs or execution or attachment issued from any court been levied upon the Property in Osceola County, Florida.
- 5. There have been no improvements, alterations or repairs to the Property for which the costs thereof remain unpaid; and within the past ninety (90) days there have been no claims for labor or material furnished for repairing or improving same that remain unpaid; and there are no construction, mechanics', materialmen's, or laborers' liens against the Property.
- 6. Affiant knows of no unrecorded easements, liens or assessments against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.
- 7. This Affidavit is given for the purposes of inducing the Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida Legislature, to accept the conveyance of the Property from the Bridgewalk Community Development District.
- 8. Affiant is not aware of any matters pending against Bridgewalk Community Development District that could give rise to a lien which would attach to the Property between the last title examination and the recording of the Warranty Deed.
- 9. Bridgewalk Community Development District shall not execute any instrument nor permit the recording of any instrument that would adversely affect title to the Property from and after this date.
- 10. Bridgewalk Community Development District or AG EHC II (LEN) Multi State 4, LLC shall be responsible for all costs related to the conveyance of the Property to the Tohopekaliga Water Authority.

[Signature page follows.]

	Bridgewalk Community Development District
	By:Name: Adam Morgan Title: Chairman
STATE OF FLORIDA COUNTY OF ORANGE	
Sworn to (or affirmed) and subscronline notarization, this [] day of	ibed before me by means of physical presence or, 2025, by Adam Morgan, as Chairman of the District. He has produced as the.
	Notary Public
	Print Name:
	My Commission Expires:
	My Commission No.:

DESCRIPTION OF THE PROPERTY

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

CERTIFICATE OF DISTRICT ENGINEER

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

- I, **Broc Althafer, P.E.** of **Osceola Engineering, Inc.**, a Florida corporation, authorized to transact business in Florida, and licensed to provide professional engineering services to the public in the State of Florida under Florida License No. <u>72321</u> and Florida License No. <u>26265</u>, with offices located at 1003 Florida Avenue, St. Cloud, Florida 34769 ("Osceola Engineering"), hereby acknowledge and certify the following, to the best of my knowledge, information and belief, to be true and correct in all respects:
- 1. That I, through Osceola Engineering, currently serve as District Engineer to the Bridgewalk Community Development District (the "District").
- 2. That the District proposes to accept from AG EHC II (LEN) Multi State 4, LLC, a Delaware limited liability company ("Developer"), for ownership, operation and maintenance, certain real property described in Exhibit "A" attached hereto and incorporated herein (collectively, the "Property"), plus infrastructure improvements and personal property, made in, on, over, under and through the Property and the land owned by the District, as described more completely in <a href="Exhibit "A" attached hereto and incorporated herein (collectively, the "Improvements"), and subsequently convey such real property and improvements to the Tohopekaliga Water Authority, an independent special district, established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida Legislature, whose address is 951 Martin Luther King Blvd., Kissimmee, Florida 34741 ("Toho"). Any real property being conveyed to the District is being transferred at only nominal cost to the District, so no review of an appraisal or similar documentation to reasonableness of purchase price or other valuation is required or being rendered.
- 3. That this certification (the "Certification") is provided in conjunction with, and in support of, the District's approval of the conveyance of the Property and Improvements from the Developer to the District and the District's subsequent conveyance of the Property and Improvements to Toho. The District will rely on this Certification for such purposes.
- 4. That the Improvements were constructed, installed, and/or completed, as appropriate, in accordance with known plans, specifications, contracts and permits required and/or approved by any known governmental authorities, as applicable. I have reviewed the actual cost of the Improvements built or constructed by or at the direction of the Developer and the District is paying no more than the actual cost incurred, or the current value thereof, whichever is less. The Property and Improvements are in a condition acceptable for acceptance by the District.
- 5. That the Improvements are properly permitted by the appropriate governmental entities, and that copies of the applicable plans, specifications and permits relating to the Improvements, if any, that have actually been provided to Osceola Engineering are being held by Osceola Engineering as records of the District on its behalf.

of the Developer, and the District shall pay no more than the actual cost incurred, or the current value thereof, whichever is less, as determined by the District Engineer.				
[Signature page to follow.]				

That the actual cost of the Improvements built or constructed by or at the direction

6.

SIGNATURE PAGE TO CERTIFICATE OF DISTRICT ENGINEER

Bridgewalk Community Development District – Lift Station (Springhead 1 at Bridgewalk)

DATED :, 2025	
Witness:Print:	_ Broc Althafer, P.E.
	State of Florida License No.: 72321 on behalf of the company, Osceola Engineering, Inc.
Witness: Print:	-
STATE OF FLORIDA COUNTY OF ORANGE	
or [] online notarization, this day	nowledged before me by means of [] physical presence of of, 2025, by BROC ALTHAFER of oration, on behalf of said corporation. Said person is [] d a valid driver's license as identification.
	Notary Public; State of Florida
(SEAL)	Print Name:
	Comm. Exp.: Comm. No.:
	Collini, No

EXHIBIT "A"

DESCRIPTION OF THE PROPERTY AND IMPROVEMENTS

PROPERTY

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

IMPROVEMENTS

Lift station tract improvements, including all pipes, valves, fittings, wet well, pumps, electrical panels, fencing and other equipment.

THIS INSTRUMENT PREPARED BY AND TO BE RETURNED TO:

Jan Albanese Carpenter, Esq. Latham, Luna, Eden & Beaudine, LLP P.O. Box 3353 Orlando, Florida 32802

LIMITED LIABILITY COMPANY AFFIDAVIT

STATE OF FLORIDA

COUNTY OF ORANGE

BEFORE ME, the undersigned authority, personally appeared MARK MCDONALD ("Affiant"), who under oath, warrants, represents, deposes and says as follows:

- 1. Affiant is the Vice President of AG EHC II (LEN) Multi State 4, LLC, a Delaware limited liability company ("AG EHC").
- 2. The facts and matters contained and recited in this Affidavit are based upon the personal knowledge of the Affiant and are true and correct as of the date of execution of this Affidavit.
- 3. AG EHC is a Delaware limited liability company organized, existing and in good standing under the laws of the State of Florida.
- 4. Neither AG EHC nor any member or officer of AG EHC, including Affiant, is or has been a debtor in any bankruptcy proceeding since acquiring the Property (as hereinafter defined) and there are no proceedings pending for or with regard to the dissolution, liquidation or bankruptcy of AG EHC.
- 5. AG EHC owns and holds the fee simple title to the property as described on **Exhibit** "A" attached hereto and by this reference made a part hereof (the "Property"). There are no parties in possession of the Property other than AG EHC.
- 6. AG EHC has authorized the execution of a Warranty Deed with respect to the Property in favor of the Bridgewalk Community Development District, a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (the "Deed").
- 7. Affiant, as the Vice President of AG EHC, is authorized to execute and deliver the Deed and all other documents related thereto, on behalf of AG EHC. Any person, partnership, corporation or other business entity dealing with AG EHC shall be entitled to rely fully on any documents executed in the name of AG EHC provided they are signed by the Affiant as the Vice President of AG EHC in the name of AG EHC.
- 8. AG EHC is member-managed by ______. Affiant is authorized to execute documents on behalf of AG EHC.

- 10. Affiant has read, or heard read to Affiant, and to the best of Affiant's knowledge believes it is true, correct and complete, and that Affiant is familiar with the nature of an oath with the penalty of perjury as provided by law.
- 11. This Affidavit is given for the purpose of inducing the Bridgewalk Community Development District to accept the conveyance of the Property.

[SIGNATURE APPEARS ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT. Dated as if the _____ day of _______, 2025. By: ____ Print: Mark McDonald Title: Vice President Address: 6675 Westwood Blvd., 5th Floor Orlando, Florida 32821 STATE OF FLORIDA COUNTY OF ORANGE Sworn to (or affirmed) and subscribed before me by means of __ physical presence or __ online notarization, this _____ day of _____, 2025, by , as Vice President of AG EHC II (LEN) Multi State 4, LLC, a Delaware limited liability company. He has produced _____ as identification or is personally known to me. Notary Public Print Name:_____

My Commission Expires: _____

My Commission No.: _____

EXHIBIT "A"

Property

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

AFFIDAVIT OF NONFOREIGN STATUS

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. For U.S. tax purposes (including §1445), the owner of a disregarded entity (which has title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. This affidavit is made to inform TOHOPEKALIGA WATER AUTHORITY, an independent special district, established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida Legislature (the "Transferee") that withholding of tax by Transferee is not required upon the disposition of a U.S. real property interest by AG EHC II (LEN) Multi State 4, LLC, a Delaware limited liability company ("AG EHC").

STATE OF FLORIDA COUNTY OF ORANGE

BEFORE ME, the undersigned authority, personally appeared Mark McDonald ("Affiant"), who, being by me first duly sworn, deposes and says:

- 1. Affiant is the Vice President of AG EHC and as such has the knowledge and authority to make this Affidavit.
- 2. AG EHC is the owner and holder of title to certain real property located in Osceola County, Florida more particularly described on **Exhibit "A"** attached hereto and made a part hereof by this reference (the "Property").
- 3. The Property is being transferred by AG EHC to the District and from the District to the Transferee.
- 4. AG EHC is not a foreign person, foreign corporation, foreign partnership, foreign trust, or foreign estate as those terms are defined in the Internal Revenue Code and Income Tax Regulations ("Treasury Regulations").
- 5. AG EHC is not a disregarded entity as defined in §1.1445-2(b)(2)(iii) of the Treasury Regulations.
- 6. The U.S. Taxpayer Identification Number (Social Security Number) of AG EHC is ______.7. The post office address of AG EHC is ______.
- 8. Affiant acknowledges on behalf of AG EHC that this Affidavit is being provided to the Transferee in order to inform Transferee that the transfer of the Property is not subject to the withholding requirement imposed by Section 1445 of the Code.
- 9. Affiant acknowledges on behalf of AG EHC that this Affidavit may be disclosed to the Internal Revenue Service by the Transferee, and that any false statement contained herein could be punished by fine, imprisonment, or both.
- 10. Under penalties of perjury Affiant declares that Affiant has examined this Affidavit, and to the best of Affiant's knowledge and belief, it is true, correct and complete.

EXHIBIT "A"

Legal Description

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

AFFIDAVIT OF NONFOREIGN STATUS

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. For U.S. tax purposes (including §1445), the owner of a disregarded entity (which has title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. This affidavit is made to inform TOHOPEKALIGA WATER AUTHORITY, an independent special district, established and created pursuant to Chapter 189, *Florida Statutes*, by special act of the Florida Legislature (the "Transferee") that withholding of tax by Transferee is not required upon the disposition of a U.S. real property interest by BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT (the "District").

STATE OF FLORIDA COUNTY OF ORANGE

BEFORE ME, the undersigned authority, personally appeared Adam Morgan ("Affiant"), who, being by me first duly sworn, deposes and says:

- 1. Affiant is the duly authorized and currently serving as Chairman to the District, and as such has the knowledge and authority to make this Affidavit.
- 2. The District is the owner and holder of title to certain real property located in Osceola County, Florida more particularly described on **Exhibit "A"** attached hereto and made a part hereof by this reference (the "Property").
- 3. The Property is being transferred by the District to the Transferee.
- 4. The District is not a foreign person, foreign corporation, foreign partnership, foreign trust, or foreign estate as those terms are defined in the Internal Revenue Code and Income Tax Regulations ("Treasury Regulations").
- 5. The District is not a disregarded entity as defined in §1.1445-2(b)(2)(iii) of the Treasury Regulations.
- 6. The U.S. Taxpayer Identification Number (Social Security Number) of the District is [87-2877095].
- 7. The post office address of the District is c/o Governmental Management Services Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801.
- 8. Affiant acknowledges on behalf of the District that this Affidavit is being provided to the Transferee in order to inform Transferee that the transfer of the Property is not subject to the withholding requirement imposed by Section 1445 of the Code.
- 9. Affiant acknowledges on behalf of the District that this Affidavit may be disclosed to the Internal Revenue Service by the Transferee, and that any false statement contained herein could be punished by fine, imprisonment, or both.
- 10. Under penalties of perjury Affiant declares that Affiant has examined this Affidavit, and to the best of Affiant's knowledge and belief, it is true, correct and complete.

FURTHER AFFIANT SAYETH NAUGHT. DATED and to be effective as of the ______ day of _________, 2025. Adam Morgan, Chairman STATE OF FLORIDA COUNTY OF ORANGE Sworn to (or affirmed) and subscribed before me by means of ____ physical presence or ____ online notarization, this _____ day of ________, 2025, by Adam Morgan, as Chairman for the Bridgewalk Community Development District and who has acknowledged that he has executed the same on behalf of the Bridgewalk Community Development District, who _____ is personally known to me, or ____ produced ______ as identification. Notary Public Signature Print Notary Name: _______ My commission expires: ________

EXHIBIT "A"

Legal Description

Tract 17, according to the SPRINGHEAD 1 AT BRIDGEWALK plat, as recorded in Plat Book 36, Page 67, Public Records of Osceola County, Florida.

SECTION VI

SECTION A

Renewal



Submitted to:

P.O. Box 1469 Eagle Lake, FL 33839 1-800-408-8882

February 27, 2025

AQUATIC PLANT MANAGEMENT AGREEMENT

Date:

Nam	е	Bridgewalk c/o GMS								
Addr City Phon		219 E Livingston St Orlando, FL 32801 407-398-2890	t							
		ment is between Appalled "Customer".	olied Aquati	c Manag	ement,	Inc. herea	after called "AA	M" and GI	MS	
The p	AAM a	hereto agree as follo agrees to provide ag ordance with the ter	uatic mana					months g sites:		
	Bridge	South & East Shore ewalk Located off of oud, FL		e Assoc	iated w	ith				
В.	specif 1. Su 2. Em 3. Flo 4. Fila	AM management pried sum: bmersed vegetation contention contention of the contention contention contention contention contention grass & brus	control entrol entrol trol	include t	lr Ir	NA ncluded NA ncluded ncluded	following catego	ories of ve	egetation for the	е
	mainta	ce shall consist of a cain control of noxiou	s growth th	roughou	t the te	rm of our s	service.			
C.	Custo	mer agrees to pay A	AM the foll	owing ar	mounts	during the	term of this A	greement:		
		The terms of the Agreement will					thru 09/30/2026			
	Start-	up Charge	automati	NA	icw as	•	e start of work	· ·		
		enance Fee Annual Cost	Velocomercum/successoration/successo	332.00 3,984.00		Due	m	onthly	as billed	x 16
D. E.	or rec Custo	s are due and payable wagrees to commence eipt of the proper permer acknowledges see side which are income.	e treatment ermits. that he has	within read an	NA d is fan	days, wea	ather permitting	, from the	date of execu	
	Subm	itted: Telly R. Smitt	<i></i>	Date:	2/27/2	025	Accepted	1		Date:
	AAM	116				•	Custome	er .		
	AAIVI						0000111			



Bridgewalk CDD

c/o GMS Central Florida 219 E. Livingston St.

Submitted to:

Name

Address

P.O. Box 1469 Eagle Lake, FL 33839 1-800-408-8882

August 12, 2025

AQUATIC PLANT MANAGEMENT AGREEMENT

Date:

City Phor	ne	Orlando, FL 32801 407-398-2890					
	-	nent is between Applied Acalled "Customer".	uatic Management	t, Inc. hereafter	called "AAM" and GM	8	
The , A .	AAM a	hereto agree as follows agrees to provide aquatic mordance with the terms and					
		e II C Tract 8 Pond e II C Tract 9 Pond	\$75.00 \$153.00				
В.	specif	AM management program ied sum:		itrol of the follow	ring categories of vege	etation for the	
		oreline grass & brush contr	ol I	ncluded			
		nersed vegetation control		ncluded			
		ating vegetation control		ncluded			
		amentous algae control		ncluded			
	5. Su	bmersed vegetation contro		ncluded			
	maint	e shall consist of a minimu ain control of noxious growt	h throughout the te	erm of our servic	e.)	
C.	Custo	mer agrees to pay AAM the	tollowing amounts	s during the term	n of this Agreement:		
		The terms of this agreement will auton					
	Start-	up Charge	NA	Due at the star	t of work		
	Mainte	enance Fee	\$228.00	Due	monthly	_as billed	x 12.
	Total .	Annual Cost	\$2,736.00	_		_	
D. E.	AAM a or rec Custo	s are due and payable within 30 of agrees to commence treath eipt of the proper permits. mer acknowledges that he se side which are incorporate.	nent within NA has read and is far	days, weather	permitting, from the d	ate of execution	
		itted/ Telly R. Smith	Date: 8/12/2	2025	Accepted		Date:
	AAM				Customer		

Terms and Conditions

- 1. The AAM Aquatic Plant Management Program will be conducted in a manner consistent with good water management practice using only chemicals which have a wide margin of safety for fish, waterfowl and human life and in conformance with applicable State and Federal Laws, regulations and rules. AAM agrees to indemnify Customer for any violation of such laws, rules or regulations.
- 2. Federal & State regulations require that various time-use restrictions be observed during & following treatment. AAM agrees to notify Customer of such restrictions verbally &/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be the Customer's responsibility to observe the restrictions throughout the required period. Customer understands & agrees that notwithstanding any other provisions of this Agreement, AAM does not assume any liability by any party to be notified, or to observe, the regulations.
- 3. The AAM Aquatic Plant Management Program is devised so that water areas are brought into a maintenance configuration as rapidly after their start, consistent with responsible management practices. Some forms of vegetation (particularly grasses & cattail) have visible residues after chemical treatment. Customer is responsible for removing such residues.
- 4. In addition to the amounts noted on the face of this Agreement, Customer shall also pay fees, taxes (including sales taxes) or charges that might be imposed by any government body with respect to the services offered herein.
- 5. This Agreement shall have as its effective date the first day of the month in which services are first rendered to Customer and shall terminate upon the last day of a month.
- 6. AAM is licensed & insured. Certificates of Insurance will be provided upon Customers request.
- 7. If at any time during the term of this Agreement, Customer does not feel AAM is performing in a satisfactory manner Customer shall promptly notify AAM who shall investigate the cause of Customer's lack of satisfaction & attempt to cure same. If nonsatisfactory performance continues, this Agreement may be voided by either party giving thirty days written notice & payment of all monies owing to the effective date of termination, which shall be the last day of the month.
- 8. Neither party shall be responsible in damages, penalties or otherwise for any failure or delay in the performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders & regulations, curtailment or failure to obtain sufficient material, or other forces (whether or not of the same class or kind as those set forth above) beyond its reasonable control & which, by the exercise of due diligence, it is unable to overcome.
- 9. AAM agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of AAM however, AAM shall in no event be liable to Customer or others, for indirect, special or consequential damages resulting from any cause whatsoever.
- 10. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida
- 11. In the event a legal action is necessary to enforce any of the provisions of this Agreement, the prevailing party is entitled to recover legal costs & reasonable attorney fees.
- 12. This Agreement constitutes the entire Agreement of the parties hereto & no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing & accepted by an authorized representative of AAM & Customer.
- 13. This Agreement may not be assigned by Customer without the prior written consent of AAM.
- 14. This Agreement shall automatically renew for term equal to its original term, unless a "Notice of Cancellation" has been received. The contract amount shall be adjusted at a minimum rate of 3% increase per year on the anniversary date of this Agreement. Unless otherwise agreed to in writing, by both parties, services shall be continuous without interruption.

SECTION B

Uniting partners through exceptional landscape services



UNITED Land Services

Bridgewalk CDD 1A, 1B & 2C



Bridgewalk CDD 1A, 1B & 2C

Proposal For Landscape & Irrigation Maintenance

August 12, 2025
Pricing Valid for 90 Days Upon Receipt



8/12/25

Bridgewalk CDD 1A, 1B & 2C c/o GMS Management Company

RE: Landscape Maintenance & Irrigation Proposal

Dear Alan.

Thank you for considering United Land Services as your landscape maintenance service provider. We sincerely appreciate every opportunity presented to build a lasting relationship with our clients. Our proposal has been uniquely crafted to address your community's specific needs and expectations. We call this your Community Road MapTM because it was designed to illustrate the steps to take your community from its current state to one your residents will be proud of for years to come.

Included in your *Community Road Map*™ you will find the following sections:

- Company History: Information about our company's experience, capabilities and core values.
- **Development Strategy:** Our transition plan includes the actions we will take in the first 30/60/90 days of service to improve both your specific areas of concern and items we have noted during our inspection that will provide an immediate impact to the appearance of the property.
- **Scope of Services Summary:** This section outlines our scope of services, derived from industry established Best Management Practices and our years of experience in the field.
- Agreement & Investment: Our service agreement and pricing for the services we'll provide to your property.

If you have any questions after reviewing our proposal, please do not hesitate to contact me at any time. I am always available to provide solutions and discuss any aspect of property's needs directly.

Sincerely,

Chris Marquess
Client Relations and Business Development cmarquess@unitedlandservices.com



Company History, Experience & Services



Company History

Field Support Office

12276 San Jose Blvd Jacksonville, FL 32223 (904) 829-9255

Total Number of Employees

1500+

Our History

How It All Started

The Company was founded by Bob Bland-

ford in 2001 as United Landscapes, a name that has come to be synonymous with best-in-class landscape design, installation and maintenance services across the Jacksonville and St. Johns County area. Today, the Company has over 1500 employees working daily with hundreds of commercial customers throughout Florida. Each location is capable of independently managing and enhancing a variety of complex landscape projects.

Services Offered & Approach

At United Land Services, we meet the highly specific needs of our clients by offering a comprehensive selection of services — from the design to the installation to the ongoing maintenance. Our landscape service divisions are equipped to handle a wide variety of properties, including masterplan communities, condominiums, golf clubs, office complexes, retail establishments and resorts. We perform these services with your distinct needs at the forefront of everything we do. We are local owners and operators committed to delivering excellent service at the highest levels of quality and craftsmanship.

United Land Services takes a proactive approach when it comes to the landscape. We become trusted partners for all your landscape needs while providing quality landscapes in line with University of Florida Best Management Practices.

Additional Areas Served

Alabama

Montgomery

Florida

Central Florida

Ocala

Ft. Peirce

Fernandina Beach

Tampa

Bradenton

lacksonville,

Ft. Lauderdale

Panama City

West Palm

North Carolina

Greensboro

Charlotte

Raleigh

South Carolina

Myrtle Beach

Georgia

Savannah

Atlanta











Products & Services

We Are Your All-Inclusive Service Provider



Landscape Maintenance

Our crews will arrive on schedule, work on your property conscientiously and respectfully, and always leave your landscape looking beautiful and tidy.



Outdoor Lighting

Landscape lighting can increase your property's safety, make it easier to navigate, and allow clients, residents, and guests to enjoy it late into the evening.



Commercial Installation

We provide large scale Commercial Landscape and Irrigation Installation at the highest level. From initial design through value engineering and buildout.



Sod Installation

United takes your lawns from withering to wonderful. We offer expert sod-laying and seeding services as well as over-seeding to thicken up your turf.



Landscape Design

The design and planning phase is critical to a successful project. Our design team offers complete landscape architecture services that ensure a seamless process and a beautiful final product.



Irrigation Systems

Enjoy lush lawns, healthy trees and gardens for the entire growing season, without having to lift a finger.



Hardscapes

Our crews will arrive on schedule, work on your property conscientiously and respectfully, and always leave your landscape looking beautiful and tidy.



Driveways & Entranceways

Welcome clients, customers, residents and guests to your property with a well-kept and attractive entrance.



Irrigation Experts

Your Team of Certified & Licensed Specialists





Installation, Maintenance & Repairs

 Installation - At United Land Services, our irrigation experts are certified and licensed to install the most sophisticated, water wise irrigation systems. Our team has had over 25 years of installing systems across the Southeast.



 Maintenance - Monthly irrigation inspections and adjustments keep your system performing effectively and efficiently. United Land Services conducts routine wet checks with monthly reports to ensure proper coverage is being maintained to protect your investment.



 Improvements - Whether you have an old or new irrigation system, you can trust United Land Services to conduct a full audit and clearly communicate any deficiencies found to be repaired.
 Our team is ready to serve you.



Agronomics Program

Certified Pest Control Operators









Fertilization, Pest Control & Agronomy Management

- Fertilization We understand the importance of curb appeal. We also understand that investing in the correct agronomics plan is an investment in your community. United Land Services takes pride in operating the fertilization and pest control throughout the Southeast
- Pest Control United Land Services has developed a reputation for creating and maintaining thriving landscape environments for the Southeast's most demanding clients.
- Agronomy Management We have a catered approach to all of our property's because not one size fits all. Our certified pest control specialists will customize an integrated plan to keep your community flourishing.



Hurricane Preparedness

Plan of Action

United Land Services is able and ready to handle any and all necessary storm cleanup related work. We address the cleanup & remediation process in a three phase approach to get customers back online quickly.

Phase I

- Phase 1 to begin immediately following the storm once safe and legal for our team to do so. Our main goal is to create as safe an environment as possible.
- Clear main entrances of any obstructions inhibiting traffic.
- Clear secondary roadways of any obstructions inhibiting traffic.
- Clear parking areas located at common areas and common area structures.
- Clear sidewalks, walking paths and thorough- fares in common areas

Phase 2

- Assessment of total clean-up needed and associated total costs of Phases
 1-3.
- Removal of any debris generated and stock- piled from Phase 1 upon approval.
- Clearing and removal of debris from common
- Area parks, dog parks and playgrounds upon approval.

Phase 3

- Clear and remove debris from turf and landscape areas.
- Post storm tree work to remove "hangers",





Prioritizing Safety

Minimizing Risks

With safety as our top priority, United Land Services continually updates its trainings, communications, and assessments to ensure that team members are prepared to perform their jobs with minimal risk to themselves or others.

Our dedicated safety officers conduct regular inspections to ensure employees maintain professional behavior and remain alert to all potential hazards.

- Strict Compliance to OSHA Regulations
- Dedicated Safety Officers
- Weekly Safety Meetings
- Annual Safety Rodeo with Industry Safety Experts
- Personal Protection
 Equipment Requirements
- Ongoing MVR Tracking and Reporting
- Post Accident Drug Testing















Vehicle Safety

Minimizing Risks

ONBOARDING SAFETY TRAINING

Safety starts the moment a team member is hired with a comprehensive training on proper vehicle, equipment and operational training. Our goal is to ensure the crew and public are safe from leaving the branch, parking the vehicle to driving through a community. United Land equips our fleet and crews with the proper attire, markers and equipment to redirect traffic in safe manner so a job can be completed safely.





SOFTWARE MONITORING SYSTEMS:

Along with visual inspection, there are software system United Land has established to ensure the safety of our team and the public.

- Our ongoing MVR tracking and reporting application to review driver eligibility using a point system.
- Our GPS Monitoring Program allows our safety and fleet team to monitor speed and

DAILY VEHICLE INSPECTION:

A daily vehicle inspection is completed each morning to identify items that could pose risk to our employees and the general public. This inspection is then completed again upon return to the branch to ensure each vehicle and trailer are safe while on the road.

Truck / Trailer - Inspection & Repair S Camión / Remolage - Inspección & Ho						⊘ IIMPTE
	ija de rep	araci),D			UNITE
DENK.			-	Orbit		-
Truck / Camion						
Truck / Camion	Truck #:		Literature Tag R		Misope	
		Attento				
Tires. Good treat, and no least	OK.	heper			Comment	
Cartist en hiener sonetitiones						
thore & Toremagor coeptro and						
Settr & hashisin habijands consciences						
Eigre Full Leies						
Chepwar el notir () Rpidos	_	_	_			
CANDRA CHINE BY BOOK OF BORTH			1			
Selb & Frees	_	-	_			
Mangueras & Coreas						
STAIN STAIN						
Annos	_	_				
Ogras Gross			1			
From Causes & Cordina.	_	_	_			
doctria, meditares di controles			1			
Diverting						
Oreston						
Windows, Wijes & Minus serv triber & especies						
AC & Definite widon correctly	_	_	_			
AC & Cefforitr Indianato comediamente						
Deat Belts	_					
Circurones de aeguntitad						
PH EMPLOYER PREADERS						
Extinguistr de Eagle & primeros auxilios Other	_	_				
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Exclusive Partnership













Exclusive Partnership













Development Strategy



Phased Development Strategy

Best Management Practices

This is a custom designed plan using Florida Best Management Practices to exceed your desired look for this property. We have outlined the initial tasks that our Landscape Maintenance teams will perform as we begin our partnership regarding this property.

We have broken the tasks down into distinct phases to cover the first 90 days of this transition. This will provide an easy way to monitor and measure our progress as we formulate our joint strategy for the best results.



Premier Landscape Platform

A Reputation of Excellence



Full-Suite of Services



Experienced Management Team



Relationship-Oriented Service



Phased Development Strategy

Plan of Action

Phase I (Days I-30)

- Meet with Property Manager and Board Committee Members to review our Three Phase Plan and Scope of Work.
- Complete an Irrigation Evaluation of system and report deficiencies and needed corrective actions.
- Establish consistent schedule for mowing, detailing and agronomics and implement accordingly.
- Perform first turf fertilizer application if possible (Blackout Period).
- Identify any areas of concern and concentrate efforts for immediate improvement. (Entrance features, weeding beds, sidewalk edging)
- Spot treat weeds in turf areas where needed.
- Formulate options for turf areas needing restoration.
- Implement weed control program in planting beds.
- Fertilize weak shrubs throughout the property.
- Start insect and disease program on all plant material.
- Evaluate the health of ailing plant material and propose improvement plan.
- Discuss any site-specific enhancement ideas.
- Perform monthly walk with Property Manager and Community Members.





Phased Development Strategy

Plan of Action

Phase 2 & 3 (Days 31-90)

- Examine Phase I results and modify "Plan of Action" if necessary.
- Carry on with Irrigation Inspections and Improvements.
- Carry on with Scheduled Maintenance plan i.e., mowing, blowing, and edging.
- Evaluate need for second turf fertilization dependent on condition and time of year (Blackout period).
- Carry on with weed control applications in both turf and plant beds.
- Evaluate insect and disease program and make necessary adjustments.
- Implement approved site-specific enhancements.
- Perform monthly walk through with Property Manager and continue to identify areas of opportunity or concern.







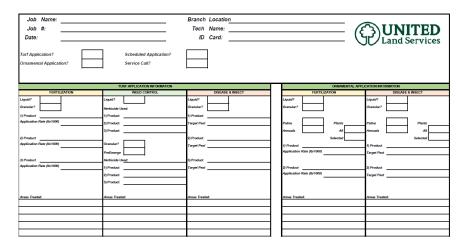


Closing the Communication Gap

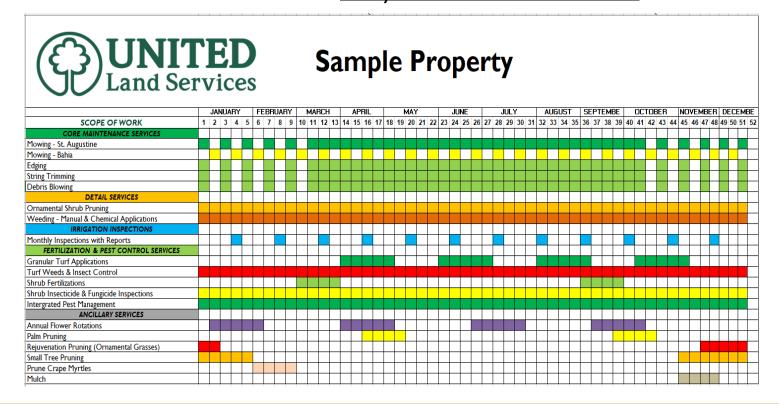
Alignment, Execution & Building Partnerships

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Run Time (Program)	_															
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Agronomics and Irrigation Inspection Reports



Yearly Service Calendar Guideline

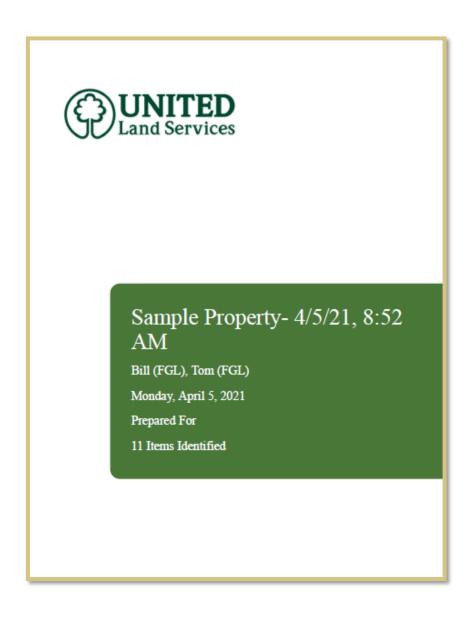




Closing the Communication Gap

Alignment, Execution & Building Partnerships

Communication is key to any strong partnership. In an effort to stay connected internally with our team and externally with our partners, our team utilizes Site Audit Pro. The program allows us to send visual communication though pictures along with a detailed explanation of the issue. Site Audit Pro is key in ensuring everyone is on the same page in helping to form the best possible solution.





SAMPLE

Closing the Communication Gap

Alignment, Execution & Building Partnerships





Issue I
Selectively remove tall stalks on White BOP in a sectional manor.
Removals tagged with orange tape



Issue 2 Remove Mags on Cody Chase



Issue 5 Queen Palm on 46A dead from Ganoderma



Declining Washingtonian on Cody Chase



Issue 6
Possible irrigation issue on Podocarpus along 46A units



Issue 4 Remove staking kit



Issue 7
Replace declining Pittisporum with turf



Issue 8
Proposal for method to attach Jasmine to columns / pergola



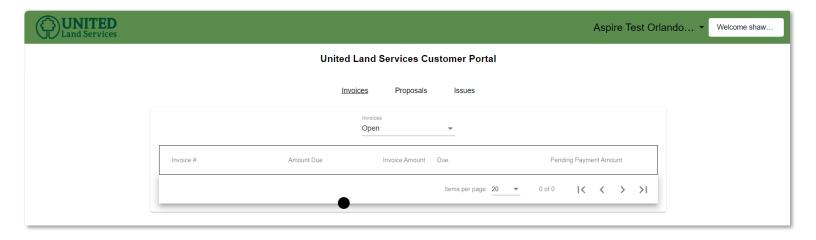
Work Order Software

Accountability, Communication and Productivity

United Land Services Work Order System Powered by:



United Land Services is dedicated to ensuring our valued partners receive the highest level of communication for a success long term partnership. Our work order system gives the client all the tools needed to stay informed on their property. The Aspire work order system is a user friendly software system that compliments our strong level of communication while providing accountability for our dedicated team.



FEATURES:

- View Invoices
- Pay Invoices
- View Proposals
- View Past Work Orders
- Review Updates on Work Orders
- View Landscape Experts Notes
- Sign Proposals
- Create Issues
- Submit Work Orders



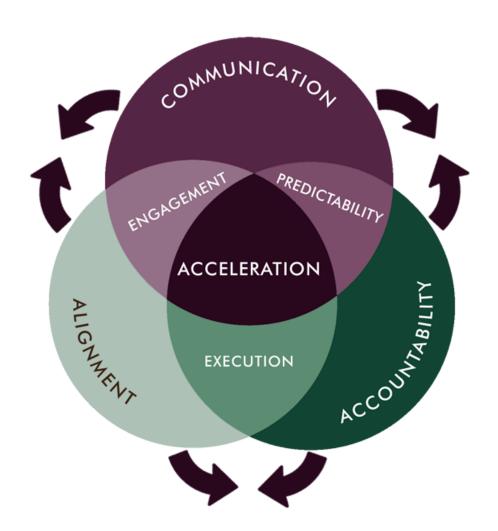
Closing the Communication Gap

Alignment, Execution & Building Partnerships

Constant, open communication between the board members, landscape committee (if applicable) and your ULS team will help to ensure expectations are set and goals are met. We plan to accomplish this through:

- Clear understanding of milestones to improve the landscape quality.
- Constant communication with HOA Management, Board Members and Committees.
- Weekly progress updates throughout the initial transition.
- Property inspections with Management and Board Members at predetermined intervals. (Sample report on pages below).

Our goal is to tailor this communication plan to meet your needs and the needs of the community.



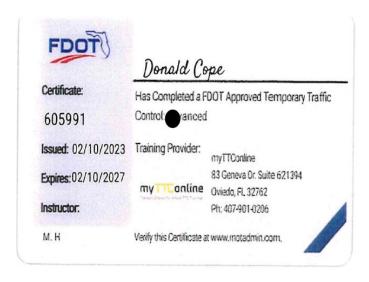




Certification

Your Agronomics and Irrigation Specialists











St. Johns County

Authorized Contractor

License No: BL-4240 BLANDFORD, ROBERT J

FLORIDA ULS OPERATING LLC DBA UNITED

LANDSCAPES DOB: 7/31/1975 Issued: 10/3/2023 Expires: 9/30/2025

* License valid through expiration date, unless sooner disqualified *





Certification

Your Agronomics and Irrigation Specialists





The Florida Nursery, Growers & Landscape Association

Keely Haverland

The Title of

FNGLA Certified Horticulture Professional (FCHP)

Date: 11/21/2019

Merry Mott, FNGLA Director of Industry Certifications



Certification

Your Agronomics and Irrigation Specialists

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Scope of Services: Exhibit A



Exhibit A: Scope of Services Summary

Annual Maintenance Outline

The following outline details our proposed scope of services and offerings to be provided by our service teams, to ensure we meet the specific needs of your project as governed by our agreement.

LANDSCAPE MAINTENANCE PROGRAM

I. Turf Grass Mowing

- a. Mowing schedule based on climate and turf type.
- b. Mowing height to be adjusted based on turf type.
- c. Cuts postponed because of weather to be made up as soon as possible.
- d. Hard edging (concrete) will be done per cut, soft edge will be done every other cut. Landscape beds containing rock will not be mechanically edged.
- e. Areas to small to mow will be completed with a string trimmer or push mower.
- f. All debris created during maintenance operations will be removed and or blown from adjacent surfaces.

2. Ornamental Detailing

- a. Detail operations will be completed in a sectional manner once monthly.
- Plant material will be trimmed to retain the natural shape and function of the plant using Best
 Management Practices and techniques.
- c. Trees will have trunks cleared of sprouts and elevated to 8' in Green areas and 12' in Paved areas.
- d. Palms under 12' will have brown fronds removed during detail rotation.
- e. Post emergent herbicide will be used in landscape beds to control unwanted weeds and vegetation.

3. Fertilization & Pest Control Services

- a. Applications will adhere to any State and Local ordinance including Blackout Periods.
- b. Fertilizer composition (NPK, Nitrogen, Phosphorous, Potassium) will be determined based on site needs.
- c. Pre and Post Emergent Herbicides will be used as needed to control weeds in turfgrass.
- d. All applications will be used as directed by the manufacturers instructions for use and in accordance with all State and Federal regulations / guidelines.
- e. Ornamental Plants, Trees & Palms will receive a balanced fertilizer at appropriate rates, typically in spring and fall months.



Scope of Services Summary

Annual Maintenance Outline

4. Irrigation Inspections & Maintenance

- a. System will be routinely inspected for operational efficiency and condition.
- b. Visual inspection will include controller and electronic components, spray and rotor heads and shrub risers.
- c. Minor adjustments for efficiency will be made during inspection.
- d. Repairs for malfunctioning, broken or worn out components (heads, line breaks, controllers and electronics, pumps, etc.) will be done after client approval.

5. Seasonal Color (Annuals) Installation

- a. If cost is not included in the monthly billing, installation will be done upon authorized approval from Board of Directors or CAM.
- b. Flower type will be selected based on climate, availability at time of install and coordination with adjacent neighborhood associations to ensure uniformity.
- c. Flower beds will be maintained to remove faded or dead plants and to ensure optimal bloom production and neat appearance.
- d. Commercial fertilizer will be applied to all areas at time of install with follow up applications of micro nutrient, fungicide and pesticide based on flower type and Best Management Practices.
- e. Standard Annuals to be used for quarterly changeouts. Premium varieties to incur additional cost.

6. Mulch & Pine Straw Installation

- a. If cost is not included in the monthly billing, installation will be done upon authorized approval from Board of Directors or CAM.
- b. Mulch will be installed at timeframe determined by HOA.
- c. Mulch to be Dyed Hardwood Blend, installed 1x per year upon approval.
- d. Installation method to be determined by contractor, either bagged product or bulk install with blower truck.

ADDITIONAL SERVICES AND TEAM EXPECTATIONS

I. Extra Services - Dog Stations and Trash Cans

a. We will provide services and change out the three (3) dog stations and two (2) trash cans located on the property.

2. Team Expectations

a. Our field personnel will be licensed for all applicable maintenance duties, included any pesticide applications, as required by law.

3. Appearance

a. Our team is required to maintain a professional and well-groomed appearance at all times



Your Investment: Exhibit B



Exhibit B:Your Investment

Landscape Management Proposal

Contract Maintenance	Monthly	Yearly
Core Maintenance Includes Mowing, Edging, Weed-eating, Debris Blowing, Shrub Pruning, Tree Pruning (up to 12 ft.), Rejuvenation Pruning (native grass), Weed- ing & Cleanup	\$ 7,592	\$ 91,104
Irrigation Inspections Includes Adjusting Heads and Nozzles, Seasonal Clock Adjustments, with Monthly Reports	\$ 562	\$ 6,744
Fertilization & Chemical Treatments Includes Turf and Shrub Fertilization & Pest Control Applications	\$ 719	\$ 8,628
Mulch	\$ 875	\$ 10,500
Palm Pruning	\$ 242	\$ 2,904
Total for Landscape Maintenance	\$ 9,990	\$ 119,800

Additional Items/ Recommendations	Quantity	Price
Annuals		\$ Per Request
Additional Agronomics: For optimal turf/plant health and vigor.		\$ Per Request



October

SERVICES AGREEMENT

This Services Agreement (the " Agreement ") is entered into this day ofOctober,2025 between Bridgewalk CDD (the " Customer "), and Florida ULS Operating, LLC DBA
United Land Services, LLC ,(the "Contractor"). Contractor is in the business of providing landscape maintenance services and Customer desires to contract with Contractor to provide landscape maintenance services to Customer and certain properties managed by Customer in accordance with the following terms and conditions of this Agreement.
Service Address: St Cloud FL 32824
Bill to Address219 E. Livingston Street Orlando FL 32801
1. Term. The initial term of the Agreement shall commence for a one (I) year period commencing on10/1/25 and ending on9/31/26 After expiration of the initial term, the Agreement shall continue on a month-to-month basis unless terminated by either party upon thirty (30) days prior written notice.

- 2. Services. Contractor agrees to provide the Customer with the scope of services set forth in Exhibit A (the "Services"). Contractor agrees to provide all labor, material, equipment, and supervision to perform the duties outlined by this Agreement, except that Customer shall provide any water and utilities necessary for Contractor to perform the Services. Contractor warrants to the Customer that: (i) Contractor will perform the Services in a workmanlike manner in accordance with reasonable prevailing industry standards; (ii) Contractor shall comply with all applicable laws; (iii) Contractor has no outstanding agreement or obligation that is in conflict with any of the provisions of this Agreement or that would preclude Contractor from complying with the provisions of this Agreement. Contractor shall not be liable for any nonperformance, delays, or alleged deficient performance resulting from any environmental issues, including drought, hurricane, flooding, tornados, rainfall, storms, earthquakes, or other disasters or weather events, any governments actions or changes in law, any wars, acts of terrorism, epidemics, shortages, strikes or other labor issues, or other causes beyond the control of Contractor. Contractor's liability to Customer for any alleged non-performance under this Agreement shall be expressly limited to the amount of compensation actually received by Contractor for the disputed scope of work.
- Compensation. In consideration of the Contractor's performance of the Services, the Customer agrees to pay Contractor the fees 3. set forth on **Exhibit** B for the total monthly amount of \$_9,990 . On each anniversary date of this Agreement, the agreed upon fees for Contractor's Services shall be increased by 3% over the previous year's level or CPI, whichever is greater. Customer shall be responsible for all sales, use, and other taxes with respect to all amounts paid by the Customer to Contractor under this Agreement other than taxes on Contractor's income. All payments shall be made by direct electronic payment.
- 4. Confidentiality. Customer acknowledges this agreement along with any documentation, financial data, designs and plans provided by the Contractor are confidential information and shall not be disclosed by the Customer to any other person or entity, except as required by law.
- Late Payment. If payment is not received within 30 days of invoicing, a 1.5% per month late fee will be applied to all unpaid balances. Should Contractor need to pursue legal action to collect any amounts owed, Customer agrees to pay Contractor's reasonable attorney's fees, court costs, and all other expenses incurred.
- Termination. Customer may terminate this Agreement for cause, if Contractor, after prior written notice_per section 7, of any 6. default hereunder, fails to cure that default within 30 days thereafter. Customer shall pay for all services performed up to the effective date of any valid termination. Contractor, upon 30 days prior written notice to Customer, may terminate this Agreement without cause.



- 7. Notices. Any notice required to be sent to the Contractor under this Agreement shall be sent to the following address unless otherwise specified: Attention John Borland 12276 San Jose Blvd, Suite 747, Jacksonville, Florida 32223. Any notice required to be sent to the Customer under this Agreement shall be sent to the Service Address specified above, or to such other address as Customer hereafter provides.
- 8. Insurance. Contractor acknowledges and agrees that it shall be solely responsible for securing and maintaining all insurance coverage for itself and its employees, including without limitation, commercial general liability, workers' compensation and employers' liability, comprehensive automobile, and umbrella liability. Contractor shall provide proof of insurance coverage prior to commencement and shall not cancel or change any coverage without providing Customer written notice.
- 9. Licenses. Contractor shall maintain all applicable licenses and permits within the cities, counties, and states of operations.
- 10. Indemnification. Each party, to the extent permitted by law, will indemnify, defend and hold harmless the other party, its affiliates, and all of their directors, officers, employees, agents and representatives from and against all claims, liabilities, damages, losses or expenses to the extent arising out of any negligence, willful misconduct, breach of contract or violation of law for which the indemnifying party, its employees, agents, subcontractors, or assigns in the performance of work under this Agreement is at fault. In the event the parties are jointly at fault, each party will indemnify the other in proportion to its relative fault.
- 11. **Right to Cure**. Should customer determine that Contractor has provided defective, deficient, or destructive work ("complaint", it shall provide written notice withing 48 hours of the alleged occurrence or any claim shall be deemed to be waived. Upon receipt of any said complaint, Contractor shall have seven (7) days to address any said complaint. The failure to allow the Contractor to address any complaint will serve as a waiver of any claim related to the alleged claim.
- 12. **Contractual Lien**. The Customer grants Contractor, in addition to any other rights and remedies allowed under the applicable law, a lien on the real and personal property related to the project to secure payment for all sums due and owing under this agreement. The Contractor shall be entitled to recover its reasonable attorney fees and costs in any action related to the recovery of sums owed by Customer.
- 13. Miscellaneous. Contractor enters into this Agreement as an independent contractor. Contractor shall be solely responsible for all taxes, withholdings, and other similar statutory obligations with respect to its employees, including without limitation, Worker' Compensation Insurance. Either party may assign this Agreement to an affiliate or to any successor entity or purchaser of a substantial portion of the assets of such party that relate to the subject matter of this Agreement without the other party's consent but with written notice. This Agreement shall be governed by the laws of the State of Florida. The exclusive jurisdiction for the resolution of any disputes arising out of or relating to this Agreement shall be in a court of competent jurisdiction in Duval County, Florida. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes and replaces all prior and contemporaneous understandings or agreements, written or oral, regarding such subject matter. No amendment or modification of this Agreement will be binding unless in writing and signed by a duly authorized representative of both parties.

[Signature Page Follows]



IN WITNESS WHEREOF, the undersigned parties have executed this Agreement as of the day and year first above written.

CONTRACTOR Florida ULS Operating, LLC DBA United Land Services, LLC	CUSTOMER
Signature	Signature
Date	



Providing exceptional landscape services to partners across the state of Florida.



















Chris Marquess
Client Relations and Business Development

Phone: 407-515-5262

Email: cmarquess@unitedlandservices.com













United We Grow!



Uniting partners through exceptional landscape services

SECTION VII

FINANCIAL STATEMENTS

September 30, 2024

FINANCIAL STATEMENTS

September 30, 2024

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DIBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors Bridgewalk Community Development District Osceola County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Bridgewalk Community Development District, Osceola County, Florida ("District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position for the 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 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

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 еггог.

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 2025, on our consideration of the Bridgewalk Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 24, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

Dibertolomes, Wille, Heitly: Barres

DiBartolomeo, McBee, Hartley & Barnes, P.A. Fort Pierce, Florida
June 24, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

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

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded assets its at the close of the most recent fiscal year resulting in a net position balance of (\$349,541).
- The change in the District's total net position in comparison with the prior fiscal year was (\$233,198) a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$847,649. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's 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 and liabilities, with the difference between the two 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

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

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows 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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented 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 funds are 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS September 30, 2024

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, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2024	2023
Current assets	\$ 3,673,341	\$ 304,767
Capital assets	8,170,364	4,067,656
Total assets	11,843,705	4,372,423
Current liabilities	3,094,718	150,290
Long-term liabilities	9,098,528	4,348,476
Total liabilities	12,193,246	4,498,766
Net position		
Net invested in capital assets	(674,088)	(375,820)
Restricted for debt service	87,053	168,020
Restricted for capital projects	1,187	20,964
Unrestricted	236,307	60,493
Total net position	\$ (349,541)	\$ (126,343)

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

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

Change in Net Position

	2024	 2023
Program revenues	\$ 1,130,767	\$ 569,075
General revenues	164,926	 19,261
Total revenues	 1,295,693	588,336
Expenses		
General government	120,112	85,014
Physical environment	384,921	179,194
Conveyance of infrastructure	299,138	-
Interest on long-term debt	420,555	151,849
Cost of issuance	294,165	-
Total expenses	1,518,891	416,057
Change in net position	(223,198)	172,279
Net position - beginning of period	 (126,343)	 (298,622)
Net position - end of year	\$ (349,541)	\$ (126,343)

MANAGEMENT'S DISCUSSION AND ANALYSIS September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$1,518,891, which consisted of conveyance of infrastructure, cost of issuance, interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

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, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$8,170,364 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2024 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$9,233,528 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

MANAGEMENT'S DISCUSSION AND ANALYSIS September 30, 2024

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, 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 Bridgewalk Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

STATEMENT OF NET POSITION September 30, 2024

	GOVERNMENTA ACTIVITIES		
ASSETS			
Cash and cash equivalents	\$	102,099	
Assessments receivable		2,337	
Prepaid items		13,646	
Restricted assets:			
Investments		3,553,187	
Assessments receivable		2,072	
Capital assets:			
Non-depreciable		4,543,915	
Depreciable		3,626,449	
TOTAL ASSETS	\$	11,843,705	
LIABILITIES			
Accounts payable and accrued expenses	\$	2,825,692	
Accrued interest payable		134,026	
Bonds payable, due within one year		135,000	
Bonds payable, due in more than one year		9,098,528	
TOTAL LIABILITIES		12,193,246	
NET POSITION			
Net investment in capital assets		(674,088)	
Restricted for:			
Debt service		87,053	
Capital projects		1,187	
Unrestricted	-	236,307	
TOTAL NET POSITION	\$	(349,541)	

STATEMENT OF ACTIVITIES Year Ended September 30, 2024

				Program I	2 evenue	• 6	Re Cha	t (Expense) venues and unges in Net Position
			_					
T			Charges for		Operating			vernmental
Functions/Programs	-	Expenses	_	Services	Contributions		F	Activities
Governmental activities								
General government	\$	120,112	\$	120,112	\$	-	\$	-
Physical environment		384,921		590,100		-		205,179
Conveyance of infrastructure		299,138		-		-		(299, 138)
Interest on long-term debt		420,555		420,555		-		-
Cost of issuance		294,165						(294,165)
Total governmental activities	_\$_	1,518,891	\$	1,130,767	_\$			(388,124)
	Ger	neral revenues:						
		vestment earni	ngs					164,926
	Total general revenues					164,926		
	Change in net position						(223,198)	
	Net position - Octobe			1, 2023				(126,343)
	Net	position - Sept	emb	er 30, 2024			\$	(349,541)

BALANCE SHEET – GOVERNMENTAL FUNDS September 30, 2024

	MAJOR FUNDS						TOTAL		
				DEBT		CAPITAL		ERNMENTAL	
	G	ENERAL	S	ERVICE		PROJECTS		FUNDS	
<u>ASSETS</u>									
Cash and cash equivalents	\$	102,099	\$	_	\$		\$	102,099	
Assessments receivable		2,337		_		_		2,337	
Due from other funds		1,853		-		-		1,853	
Prepaid items		13,646		_		-		13,646	
Restricted assets:									
Investments		120,028		607,187		2,825,972		3,553,187	
Assessments receivable				2,072				2,072	
TOTAL ASSETS	_\$_	239,963	\$	609,259	\$	2,825,972	\$	3,675,194	
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable and accrued expenses	\$	3,656	\$	-	\$	2,822,036	\$	2,825,692	
Due to other funds						1,853		1,853	
TOTAL LIABILITIES		3,656		-		2,823,889		2,827,545	
FUND BALANCES									
Nonspendable:									
Prepaid items		13,646		-		-		13,646	
Restricted for:									
Debt service		-		609,259		-		609,259	
Capital projects		-		-		2,083		2,083	
Unassigned	_	222,661	_		_			222,661	
TOTAL FUND BALANCES		236,307		609,259		2,083		847,649	
TOTAL LIABILITIES AND							S-		
FUND BALANCES	\$	239,963	\$	609,259	_\$	2,825,972	\$	3,675,194	
			03			1000000			

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES September 30, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 847,649
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	8,336,891
Less accumulated depreciation	(166,527)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(134,026)
Original issue premium	(91,435)
Original issue discount	42,907
Governmental bonds payable	 (9,185,000)
Net Position of Governmental Activities	\$ (349,541)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS Year Ended September 30, 2024

		MAJOR FUNDS		TOTAL
		DEBT	CAPITAL	GOVERNMENTAL
	GENERAL	SERVICE	PROJECTS	FUNDS
REVENUES				
Special assessments	\$ 504,293	\$ 626,474	\$ -	\$ 1,130,767
Investment earnings	10,028	22,675	132,223	164,926
TOTAL REVENUES	514,321	649,149	132,223	1,295,693
EXPENDITURES				
General government	120,112	-	-	120,112
Physical environment	218,394	-	•	218,394
Capital outlay	-	-	4,568,373	4,568,373
Debt				
Principal	-	95,000	-	95,000
Interest expense	-	332,820	-	332,820
Bond issuance costs			294,165	294,165
TOTAL EXPENDITURES	338,506	427,820	4,862,538	5,628,864
EXCESS REVENUES OVER		i =		
(UNDER) EXPENDITURES	175,815	221,329	(4,730,315)	(4,333,171)
OTHER SOURCES (USES)				
Transfers in (out)	_	(13,035)	13,035	-
Bond discount	-	-	(42,907)	(42,907)
Bond proceeds		188,694	4,741,306	4,930,000
TOTAL OTHER SOURCES (USES)	-	175,659	4,711,434	4,887,093
EXCESS REVENUES OVER				
(UNDER) EXPENDITURES				
AND OTHER USES	175,815	396,988	(18,881)	553,922
FUND BALANCE				
Beginning of year	60,492	212,271	20,964	293,727
End of year	\$ 236,307	\$ 609,259	\$ 2,083	\$ 847,649

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$	553,922
Amount reported for governmental activities in the Statement of Activities are different because:		
Revenues in the statement of activities that do not provide current financial resources are unavailable and not reported in the fund financial statements:		
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(4,887,093)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:		
Capital outlay		4,568,373
Conveyances of infrastructure improvements to other governments of previously capitalized capital assets is recorded as an expense in the statement of activities.		(299,138)
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:		
Payments on long-term debt		95,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:		
Curent year provision for depreciation Provision for amortization of bond premium Change in accrued interest payable		(166,527) 2,041 (89,776)
Change in Net Position of Governmental Activities	\$	(223,198)

The accompanying notes are an integral part of this financial statement

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Bridgewalk Community Development District ("District") was created on September 20, 2021 by the Board of County Commissioner of Osceola County, Florida Ordinance No. 2021-64 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis 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.

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 Board of Supervisors 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 B - 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.

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the economic 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.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied 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. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

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.

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to 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;

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

- 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. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

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

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

Capital Assets

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

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater	25
Landscaping	15
Roadyways - Alleyways	30

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

Unearned Revenue/Deferred Revenue

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

Long-Term Obligations

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

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

The statement of net position reports contains, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

The statement of net position reports contains, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

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. The District has only one item, deferred revenue, which qualifies for reporting in this category.

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.

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 that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can 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.

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

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

Other Disclosures

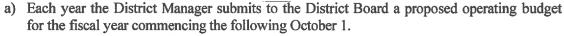
Use of Estimates

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

NOTE C - 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.



-

b) Public hearings are conducted to obtain public comments.

c) Prior to October 1, the budget is legally adopted by the District Board.



NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE C - BUDGETARY INFORMATION (CONTINUED)

- 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 D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First			Weighted average of the
American Government Obligation CL D	\$ 3,433,159	S&P AAAm	fund portfolio: 31 days
Investment in Local Government Surplus			Weighted average maturity:
Funds Trust Fund (Florida PRIME)	120,028	S&P AAAm	39 days
Total Investments	\$ 3,553,187		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.



NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

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

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.

The District participated in the following external investment pools:



The State Board of Administration for participation in the Local Government Investment Pool (Florida PrimeTM) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida PrimeTM, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables for the fiscal year ended September 30, 2024 were as follows:

Fund	Re	Receivable		Payable	
General	\$	1,853	\$	•	
Capital projects		A. 14		1,853	
Total	\$	1,853	\$	1,853	

The outstanding balances between the funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the capital projects fund relate to invoices paid from the general fund that have not been reimbursed by the capital projects fund.

Interfund transfers for the fiscal year ended September 30, 2024 were as follows:

Fund	Tr	Transfer In		nsfer Out
Capital projects	\$	13,035	\$	-
Debt service		-		13,035
Total	\$	13,035	\$	13,035

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. Transfers from the general fund to the capital projects fund per the approved budget were made in order to accumulate funds for repairs and maintenance projects.



NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE F - CAPITAL ASSETS

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

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	\$ 4,067,656	\$ 4,568,373	\$ (4,092,114)	\$ 4,543,915
Total capital assets, not being				
depreciated	4,067,656	4,568,373	(4,092,114)	4,543,915
Capital assets, being depreciated				
Stormwater	-	2,881,606	-	2,881,606
Landscaping	-	626,499	-	626,499
Roadways - Alleyways		284,871		284,871
Total capital assets, being				
depreciated	3 14	3,792,976		3,792,976
Less accumulated depreciation for:				
Stormwater	-	115,264	-	115,264
Landscaping	-	41,767		41,767
Roadways - Alleyways		9,496		9,496
Total accumulated depreciation		166,527		166,527
Total capital assets, being				
depreciated - net		3,626,449		3,626,449
Governmental activities capital				
assets - net	\$ 4,067,656	\$ 8,194,822	\$ (4,092,114)	\$ 8,170,364

Depreciation expense of \$166,527 was charged to physical environment.

The District Capital Improvement Project ("CIP") is being built in phases. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds and conveyed to the District. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance. During 2024, the District conveyed \$299,138 of improvements, roadways and wastewater systems to other governmental entities.



NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE G – LONG-TERM LIABILITIES

\$4,440,000 Special Assessment Bonds, Series 2022 (Assessment Area One Project) - On February 22, 2022, the District issued \$4,440,000 in Special Assessment Bonds, Series 2022 (Assessment Area One Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through June 2052. The Bonds bear interest ranging from 2.50% to 4.00% payable semi-annually on the fifteenth day of each June and December. Principal is due serially each June 15, commencing June 2023.

\$4,930,000 Special Assessment Bonds, Series 2023 (Assessment Area Two Project) - On November 16, 2023, the District issued \$4,930,000 in Special Assessment Bonds, Series 2023 (Assessment Area Two Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through December 2053. The Bonds bear interest ranging from 5.50% to 6.50% payable semi-annually on the fifteenth day of each June and December. Principal is due serially each December 15, commencing December 2024.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance _10/01/2023_	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Special Assessments Bonds, Series 2022	\$ 4,350,000	\$ -	\$ 95,000	\$ 4,255,000	\$ 95,000
Special Assessments Bonds, Series 2023	- the control of the	4,930,000		4,930,000	40,000
	4,350,000	4,930,000	95,000	9,185,000	135,000
Unamortized bond premium	93,476	-	2,041	91,435	-
Unamortized bond discount		(42,907)		(42,907)	-
	\$ 4,443,476	\$ 4,887,093	\$ 97,041	\$ 9,233,528	\$ 135,000

NOTES TO FINANCIAL STATEMENTS September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2025	\$ 135,000	\$ 459,851	\$ 594,851
2026	165,000	454,588	619,588
2027	170,000	448,375	618,375
2028	180,000	441,888	621,888
2029	185,000	434,476	619,476
2030-2034	1,040,000	2,048,864	3,088,864
2035-2039	1,305,000	1,783,239	3,088,239
2040-2044	1,640,000	1,437,920	3,077,920
2045-2049	2,120,000	958,189	3,078,189
2050-2053	2,245,000	321,038	2,566,038
	\$ 9,185,000	\$ 8,788,428	\$ 17,973,428

NOTE H - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE I - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

STATEMENT OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL – GENERAL FUND Year Ended September 30, 2024

	* BUDGET	AC	CTUAL	WIT BI PC	ARIANCE IH FINAL UDGET DSITIVE GATIVE)
REVENUES					
Special assessments	\$ 501,001	\$	504,293	\$	3,292
Investment earnings			10,028		10,028
TOTAL REVENUES	501,001		514,321		13,320
EXPENDITURES Current General government Physical environment TOTAL EXPENDITURES	127,588 373,413 501,001		120,112 218,394 338,506		7,476 155,019 162,495
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -		175,815	\$	175,815
FUND BALANCES					
Beginning of year			60,492		
End of year		\$	236,307		

^{*} Original and final budget.

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).

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, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.



DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A. CERTIFIED PUBLIC ACCOUNTANTS

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 Bridgewalk Community Development District Osceola County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bridgewalk Community Development District, as of September 30, 2024 and for the year ended September 30, 2024, which collectively comprise Bridgewalk Community Development District's basic financial statements and have issued our report thereon dated June 24, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, 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 over financial reporting.

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 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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

This report is intended 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.

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DiBartolomeo, McBee, Hartley & Barnes, P.A. Fort Pierce, Florida
June 24, 2025



DIBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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 Bridgewalk Community Development District Osceola County, Florida

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

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

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

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

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

DiBatolome, Mibe, Haity + Barres

DiBartolomeo, McBee Hartley & Barnes, P.A. Fort Pierce, Florida June 24, 2025

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DIBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A. CERTIFIED PUBLIC ACCOUNTANTS

Management Letter

To the Board of Supervisors Bridgewalk Community Development District Osceola County, Florida

Report on the Financial Statements

We have audited the financial statements of the Bridgewalk Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 24, 2025.

Auditors' 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 Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 24, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Bridgewalk Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 4.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 5.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$6,465.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$251,971.
- e. Each construction projects with a total cost of at least \$65,000 approved by the District that are scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$2,821,916.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Bridgewalk Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$560 to \$1,708 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,130,767.
- c. The total amount of outstanding bonds issued by the District as \$9,185,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

Sibertolomeo, NiBee, Hortz: Barres

DiBartolomeo, McBee, Hartley & Barnes, P.A. Fort Pierce, Florida June 24, 2025

SECTION IX

BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2023 (ASSESSMENT AREA TWO PROJECT)

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Bridgewalk Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of January 1, 2022, as supplemented by that certain Second Supplemental Trust Indenture dated as of November 1, 2023 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 12
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee:

TraceAir Technologies, Inc.

- (D) Amount Payable: \$1,689.26
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Invoices #22899 – Advanced scan services for tracking construction progress. – May 2025

(F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2023 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2023 Acquisition and Construction Account;
- 3. each disbursement set forth above was incurred in connection with the Cost of the Assessment Area Two Project; and
- 4. each disbursement represents a cost of Assessment Area Two Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

BRIDGEWALK COMMUNITY
DEVELOPMENT DISTRICT

By:

Responsible Officer

Date: 7/14

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Assessment Area Two Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Broc Althafer

Digitally signed by Broc Althafer
DN: C=US,

E=BAlthafer@osc-eng.com,
0="Osceola Engineering, LLC",
CN=Broc Althafer
Date: 2025.07.09 08:33:49-04'00'

Consulting Engineer

INVOICE

TraceAir Technologies, Inc 1700 Westlake Ave N Ste 200 PMB 2001 Seattle, WA 98109 billing@traceair.net +1 (206) 437-4290 traceair.net



Lennar Homes:Bridgewalk Community Development District

Bill to

Bridgewalk Community Development District 219 East Livingston Street Orlando, FL 32801 USA **Ship to**Bridgewalk Community Development
District

Invoice details

Invoice no.: 22899 Terms: Net 30

Invoice date: 05/31/2025 Due date: 06/30/2025 Project: Bridgewalk

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Advanced Scan	5/6/2025, 5/20/2025	2	\$844.63	\$1,689.26

Total \$1,689.26

Ways to pay

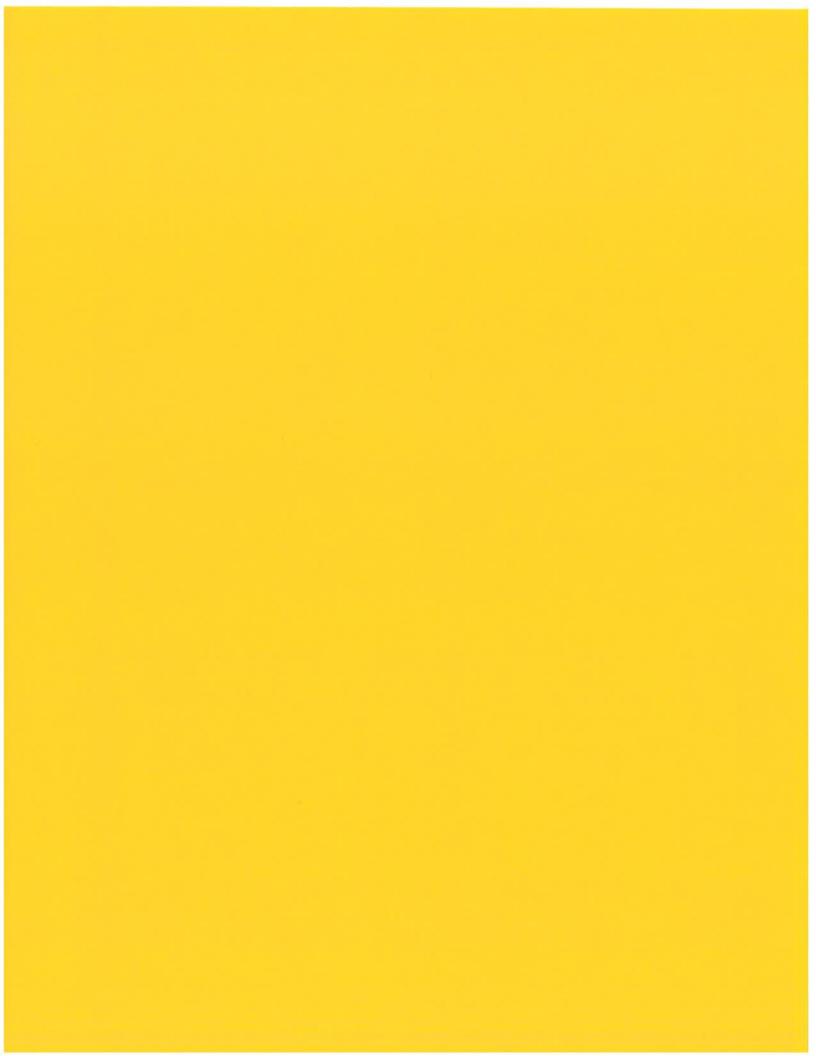








View and pay



BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2023 (ASSESSMENT AREA TWO PROJECT)

(Acquisition and Construction)

The undersigned, a Responsible Officer of the Bridgewalk Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of January 1, 2022, as supplemented by that certain Second Supplemental Trust Indenture dated as of November 1, 2023 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

- (A) Requisition Number: 13
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee:

TraceAir Technologies, Inc.

- (D) Amount Payable: \$1,690.00
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):

Invoices #23771 – Advanced scan services for tracking construction progress. – June 2025

(F) Fund or Account and subaccount, if any, from which disbursement to be made:

Series 2023 Acquisition and Construction Account of the Acquisition and Construction Fund.

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District,
- 2. each disbursement set forth above is a proper charge against the Series 2023 Acquisition and Construction Account;
- 3. each disbursement set forth above was incurred in connection with the Cost of the Assessment Area Two Project; and
- 4. each disbursement represents a cost of Assessment Area Two Project which has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested are on file with the District.

BRIDGEWALK COMMUNITY
DEVELOPMENT DISTRICT

By:

Responsible Officer

Date:

CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE OR NON-OPERATING COSTS REQUESTS ONLY

The undersigned Consulting Engineer hereby certifies that this disbursement is for the Cost of the Assessment Area Two Project and is consistent with: (i) the Acquisition Agreement; and (ii) the report of the Consulting Engineer, as such report shall have been amended or modified.

Digitally signed by Broc Althafer
DN: C=US,
E=BAtthafer@osc-eng.com,
O="Oscoola Engineering, LLC",
CN=Broc Althafer
Date: 2025.07.23 08:19:41-04'00'

Consulting Engineer

INVOICE

TraceAir Technologies, Inc 1700 Westlake Ave N Ste 200 PMB 2001 Seattle, WA 98109 billing@traceair.net +1 (206) 437-4290 traceair.net



Lennar Homes:Bridgewalk Community Development District

Bill to
Bridgewalk Community Development
District
219 East Livingston Street
Orlando, FL 32801 USA

Ship to Bridgewalk Community Development District

Invoice details

Invoice no.: 23771 Terms: Net 30

Invoice date: 06/30/2025 Due date: 07/30/2025 Project: Bridgewalk

# Dat	e Product or service	Description	Qty	Rate	Amount
1.	Advanced Scan	6/3/2025, 6/17/2025	2	\$845.00	\$1,690.00

Total \$1,690.00

SECTION X

SECTION A

Bridgewalk Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 - September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes □ No □

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two

mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes □ No □

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes □ No □

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes □ No □

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes □ No □

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes □ No □

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes □ No □

Goal 3.3: Annual Financial Audit

Bridgewalk Community Development District

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the

State of Florida. **Achieved:** Yes □ No □ Chair/Vice Chair:_____ Date:_____ Print Name: Bridgewalk Community Development District District Manager:_____ Date: Print Name:_____

SECTION B

Bridgewalk Community Development District Performance Measures/Standards & **Annual Reporting Form**

October 1, 2024 - September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes □ No □

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two

mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes □ No □

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes □ No □

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes □ No □

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes □ No □

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes □ No □

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes □ No □

Goal 3.3: Annual Financial Audit

Bridgewalk Community Development District

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the

State of Florida. **Achieved:** Yes □ No □ Chair/Vice Chair:_____ Date:_____ Print Name: Bridgewalk Community Development District District Manager:_____ Date: Print Name:_____

SECTION XI

SECTION B

SECTION 1



July 2, 2025

Mr. George Flint District Manager Bridgewalk Community Development District 219 E. Livingston Street Orlando, FL 32801

Re: District Engineer's Report

Bridgewalk Community Development District Section 9.21 of Master Trust Indenture

Dear Mr. Flint:

In accordance with Section 9.21(a) of the Master Trust Indenture for the Bridgewalk Community Development District (the CDD), on June 12, 2025, Osceola Engineering completed the annual inspection of portions of the project acquired by the CDD to date. The inspection indicated that the two stormwater tracts within the boundary of Phase 2C (Tracts 8 & 9 of the Bridgewalk Phase 2C Plat, PB35, PGS66-72) were in need of maintenance. Further inspection indicated that the remainder of the infrastructure appears to have been maintained in good repair, working order and condition. It is recommended that Management continue with current maintenance practices to ensure continued success.

The Operation and Maintenance budget for the current fiscal year has been reviewed, and it is believed that the budget contains sufficient funds to maintain proper continued operation and maintenance of the CDD improvements.

Should you have any questions or require any additional information please do not hesitate to contact me.

Sincerely,

Broc L. Althafer, P.E. District Engineer

SECTION C

SECTION 1

Community Development District

Summary of Invoices

June 12, 2025 - July 13, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	6/13/25	261-264	\$ 10,110.90
	6/20/25	265-269	14,403.52
	6/27/25	270	75.00
	7/11/25	271-275	20,413.77
			\$ 45,003.19
Payroll			
	<u>June 2025</u>		
	Adam Morgan	50120	\$ 184.70
	Brent Kewley	50121	\$ 184.70
	Patrick Bonin Jr.	50122	\$ 184.70
			\$ 554.10
,	TOTAL		\$ 45,557.29

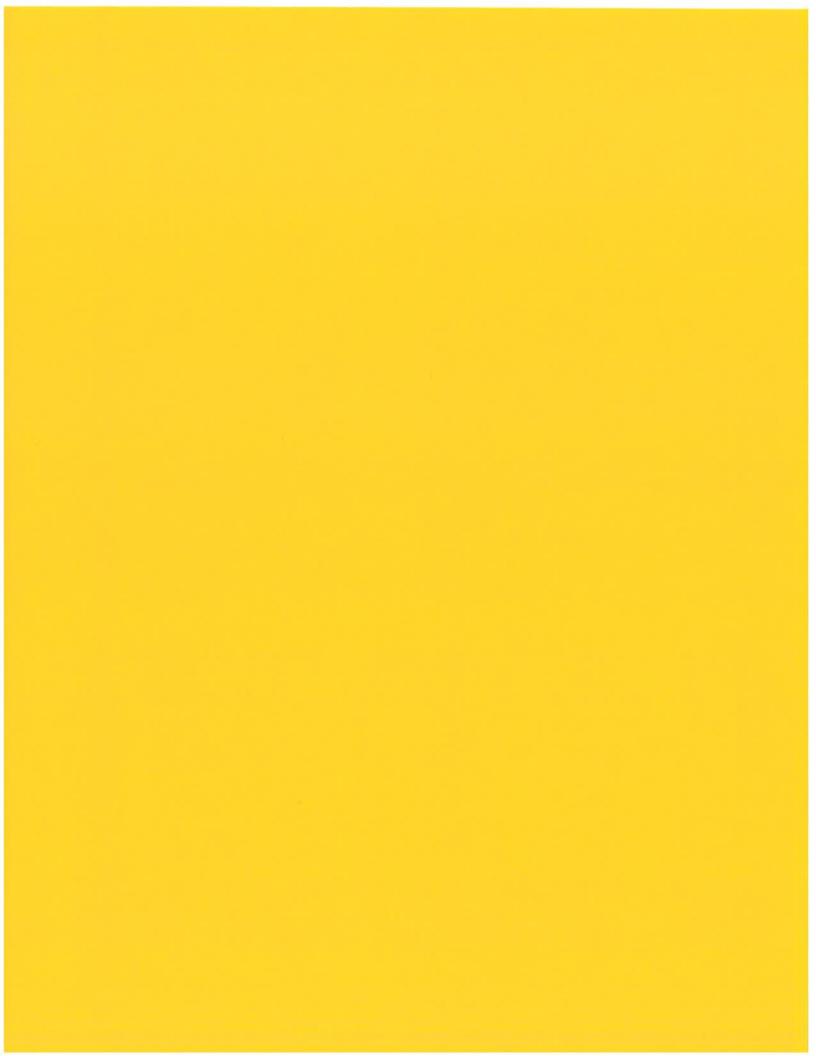
AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/13/25 PAGE 1
*** CHECK DATES 06/12/2025 - 07/13/2025 *** BRIDGEWALK - GENERAL FUND

CHECK DATES 00/12/2023 - 07/13/2023	BANK A GENERAL FUND			
CHECK VEND#INVOICEEXPENSED TO. DATE DATE INVOICE YRMO DPT ACCT	VENDOR NAM # SUB SUBCLASS	E STATUS	AMOUNT	CHECK
6/13/25 00019 5/31/25 228463 202505 320-5380	0-47000	*	322.00	
AQUATIC PLANT MGMT MAY2	APPLIED AQUATIC MANAGE	MENT INC		322.00 000261
6/13/25 00008 6/11/25 155141 202506 320-5380	0-46200	*	7,529.00	
LANDSCAPE MAINT JUN25		LLC DBA		7,529.00 000262
6/13/25 00002 6/09/25 140833 202505 310-5130	0-31500	*	671.00	
REV AGEND/BOS MTG/PH CO 6/09/25 140835 202505 300-1310		*	1,410.65	
CALL EXP PETITION/EMAIL	LATHAM, LUNA, EDEN & B	EAUDINE, LLP		2,081.65 000263
6/13/25 00003 5/31/25 11744758 202505 310-5130		<u>-</u>	178.25	- <u>-</u>
NOT AUDIT COMMITTEE MTG				178.25 000264
6/20/25 00012 6/16/25 06162025 202506 300-2070		*	3,208.63	
FY25 SPEC ASSES SER2022				3 208 63 000265
			1.389.82	
FY25 SPEC ASSESS SER202	3		_, -, -, -, -	1 200 02 000066
	BRIDGEWALK CDD C/O USB.	ANK 		1,389.82 000266
6/20/25 00008 5/31/25 154398 202505 320-5380 12" SPRAY/4 MP RTTR NOZ	ZL		316.96	
6/11/25 155135 202506 320-5380 LANDSCAPE MNT PH2C JUN2	5		2,166.98	
	FLORIDA ULS OPERATING	LLC DBA		2,483.94 000267
6/20/25 00001 6/01/25 90 202506 320-5380 FIELD MANAGEMENT JUN25	0-12000	*	1,391.25	
6/01/25 91 202506 310-5130 MANAGEMENT FEES JUN25	0-34000	*	3,333.33	
6/01/25 91 202506 310-5130 WEBSITE ADMIN JUN25	0-35200	*	105.00	
6/01/25 91 202506 310-5130 INFORMATION TECH JUN25		*	157.50	
6/01/25 91 202506 310-5130	0-31300	*	612.50	
DISSEMINATION SVCS JUN2 6/01/25 91 202506 310-5130		*	.36	
OFFICE SUPPLIES JUN25 6/01/25 91 202506 310-5130	0-42000	*	7.44	
POSTAGE JUN25	GOVERNMENTAL MANAGEMEN	T SERVICES		5,607.38 000268

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/13/25 PAGE 2
*** CHECK DATES 06/12/2025 - 07/13/2025 *** BRIDGEWALK - GENERAL FUND

^^^ CHECK DATES U6/12/	2025 - 0//13/2025 ^^^	BANK A GENERAL FUND			
CHECK VEND#I DATE DATE	NVOICE EXPENSED TO.		STATUS	AMOUNT	CHECK AMOUNT #
6/20/25 00007 6/18/	25 12700 202505 310-5130	0-31100	*	1,713.75	
	DOCK GDLINES/BOS MEETIN	OSCEOLA ENGINEERING INC O-47000			1,713.75 000269
6/27/25 00019 6/15/	25 228960 202506 320-5380 MTHLY PH2C AQUA MGMT JU	0-47000	*	75.00	
	MIHLI PHZC AQUA MGMI JU.	APPLIED AQUATIC MANAGEMENT INC			75.00 000270
7/11/25 00019 6/25/	25 229188 202506 320-5380	0-47000		322.00	
	AQUATIC PLANT MGMT JUN2	APPLIED AQUATIC MANAGEMENT INC			322.00 000271
7/11/25 00018 6/27/	25 5865 202506 320-5380 INSTL 2 NEW GATE BOLTS	0-46700	*	285.00	
		BERRY CONSTRUCTION INC			285.00 000272
7/11/25 00016 7/09/	25 90111356 202506 310-5130 FY24 AUDIT SERVICES	0-32200	*	3,100.00	
7/09/	25 90111356 202506 310-5130 NEW DEBT		*	750.00	
	NEW DEBI	DIBARTOLOMEO, MCBEE, HARTLEY &			3,850.00 000273
7/11/25 00008 6/23/	25 156939 202506 320-5380 3 6" SPRY/11 MP ROT NOZ	0-46400	*	646.76	
	25 159969 202507 320-5380 LANDSCAPE MAINT JUL25		*	7,529.00	
7/10/	25 159974 202507 320-5380 LANDSCAPE MNT PH2C JUL2		*	2,166.98	
	LANDSCAPE MINI PHIC JULIZ	FLORIDA ULS OPERATING LLC DBA			10,342.74 000274
7/11/25 00001 7/01/	25 92 202507 320-5380 FIELD MANAGEMENT JUL25	0-12000	*	1,391.25	
7/01/	25 92A 202504 310-5130	0-42000	*	1.84	
7/01/	USPS-MAILING 941 FORMS 25 93 202507 310-5130 MANAGEMENT FEES JUL25	0-34000	*	3,333.33	
7/01/	25 93 202507 310-5130	0-35200	*	105.00	
7/01/	WEBSITE ADMIN JUL25 25 93 202507 310-5130 INFORMATION TECH JUL25	0-35100	*	157.50	
7/01/	25 93 202507 310-5130 DISSEMINATION SVCS JUL2	0-31300	*	612.50	
7/01/	25 93 202507 310-5130 OFFICE SUPPLIES JUL25	0-51000	*	.15	
7/01/	25 93 202507 310-5130 POSTAGE JUL25	0-42000	*	10.96	

AP300R *** CHECK DATES	YEAR-TO-DAT	E ACCOUNTS PAYABLE PREPAID/COMPUTER BRIDGEWALK - GENERAL FUND BANK A GENERAL FUND	CHECK REGISTER R	UN 7/13/25	PAGE 3
CHECK VEND# DATE	INVOICEEXPENSED TO. DATE INVOICE YRMO DPT ACCT		STATUS	AMOUNT	CHECK AMOUNT #
	7/01/25 93 202507 310-5130 COPIES JUL25	0-42500	*	1.50	
		GOVERNMENTAL MANAGEMENT SERVICE	S 		5,614.03 000275
		TOTAL FOR BA	ANK A	45,003.19	
		TOTAL FOR RE	GISTER	45,003.19	



Bridge walk

Community Development District

Summary of Invoices

July 13, 2025 - August 13, 2025

Fund	Date	Check No.'s	Amount
General Fund			
	7/18/25	276-277	\$ 2,306.98
	7/25/25	278	1,800.00
	8/1/25	279	322.00
			\$ 4,428.98
Т	OTAL		\$ 4,428.98

AP300R YEAR-TO-DATE ACCOUNTS F *** CHECK DATES 07/13/2025 - 08/13/2025 *** BRIDGEWALK BANK A GENE		RUN 8/14/25	PAGE 1
CHECK VEND#INVOICEEXPENSED TO DATE DATE INVOICE YRMO DPT ACCT# SUB SUBCI		AMOUNT	CHECK AMOUNT #
7/18/25 00019 7/15/25 229639 202507 320-53800-47000 MTHLY PH2C AOUA MGMT JUL	*	75.00	
	AQUATIC MANAGEMENT INC		75.00 000276
7/18/25 00002 7/14/25 142525 202506 310-51300-31500 AGENDA/BOS MTG/PREP AUDIT	*	914.48	
7/14/25 142527 202506 300-13100-10100 RVW EXP PETITION/COUNSEL	*	1,317.50	
	LUNA, EDEN & BEAUDINE, LLP		2,231.98 000277
7/25/25 00023 7/24/25 7794-07- 202507 310-51300-31200 ARBITRAGE SER2022 FY23-25	*	1,350.00	
7/24/25 7795-07- 202507 310-51300-31200 SER2023 ANNUAL ARBITRAGE	*	450.00	
	N MUNICIPAL TAX-EXEMPT		1,800.00 000278
8/01/25 00019 7/31/25 229820 202507 320-53800-47000 AOUATIC PLANT MGMT JUL25	*	322.00	
	AQUATIC MANAGEMENT INC		322.00 000279
	TOTAL FOR BANK A	4,428.98	

TOTAL FOR REGISTER

4,428.98

SECTION 2

Community Development District

Unaudited Financial Reporting July 31, 2025



Table of Contents

Balance Sheet	1
General Fund Income Statement	2-3
Debt Service Fund Series 2022 Income Statement	4
Debt Service Fund Series 2023 Income Statement	5
Capital Projects Fund Series 2022 Income Statement	6
Capital Projects Fund Series 2023 Income Statement	7
Month to Month	8
Long Term Debt Summary	9
Assessment Receipt Schedule	10
Construction Schedule Series 2022	11
Construction Schedule Series 2023	12

Bridgewalk Community Development District **Balance Sheet**

July 31, 2025

		General Fund	Ì	Debt Service Fund	Сарі	Capital Projects Fund		Totals Governmental Funds	
Assets:									
Cash - Truist Bank	\$	88,376	\$	-	\$	-	\$	88,376	
Investments:									
Series 2022									
Reserve		-		123,450		-		123,450	
Revenue		-		110,441		-		110,441	
Construction		-				7,297		7,297	
Series 2023									
Reserve		-		189,900		-		189,900	
Revenue		-		232,363		-		232,363	
Construction		-		-		24,965		24,965	
State Board of Administration		312,293		-		-		312,293	
Due from Capital		7,838		-		-		7,838	
Due from Developer		3,723		-		-		3,723	
Total Assets	\$	412,229	\$	656,154	\$	32,262	\$	1,100,645	
Liabilities:									
Accounts Payable	\$	322	\$	-	\$	-	\$	322	
Total Liabilities	\$	322	\$	-	\$	-	\$	322	
Fund Balances:									
Assigned For Debt Service 2022	\$	_	\$	233,891	\$	_	\$	233,891	
Assigned For Debt Service 2023	Ψ	_	Ψ	422,263	Ψ	_	Ψ	422,263	
Assigned For Capital Projects 2022		_		122,203		7,297		7,297	
Assigned For Capital Projects 2022 Assigned For Capital Projects 2023		_		_		24,965		24,965	
Unassigned		411,907		-				411,907	
Total Fund Balances	\$	411,907	\$	656,154.24	\$	32,262	\$	1,100,323	
Total Liabilities & Fund Equity	\$	412,229	\$	656,154	\$	32,262	\$	1,100,645	

Community Development District

General Fund

	Adopted	Pror	ated Budget		Actual		
	Budget	Thru	ı 07/31/25	Thr	u 07/31/25	V	ariance
Revenues:							_
Special Assessments - Tax Roll	\$ 278,940	\$	278,940	\$	279,777	\$	836
Special Assessments - Direct Billed	212,533		212,533		212,533		-
Interest	12,000		10,000		12,264		2,264
Total Revenues	\$ 503,473	\$	501,473	\$	504,574	\$	3,101
Expenditures:	·		·				·
Administrative:							
Supervisor Fees	\$ 12,000	\$	10,000	\$	4,600	\$	5,400
FICA Expense	918		765		352		413
Engineering Fees	9,500		7,917		6,159		1,758
Attorney	25,000		20,833		7,452		13,381
Arbitrage	900		900		1,800		(900)
Dissemination	7,350		6,125		6,125		-
Dissemination - DTS	-		-		1,500		(1,500)
Annual Audit	4,600		4,600		3,850		750
Trustee Fees	8,100		8,100		8,297		(197)
Assessment Administration	5,565		5,565		5,565		-
Management Fees	40,000		33,333		33,333		0
Information Technology	1,890		1,575		1,575		-
Website Maintenance	1,260		1,050		1,050		-
Telephone	300		250		-		250
Postage	1,000		833		185		648
Printing & Binding	1,000		833		49		784
Insurance	6,119		6,119		5,952		167
Legal Advertising	2,500		2,083		178		1,905
Other Current Charges	600		500		443		57
Office Supplies	625		521		8		513
Property Appraiser	400		400		136		264
Dues, Licenses & Subscriptions	175		175		175		-
Total Administrative:	\$ 129,802	\$	112,478	\$	88,784	\$	23,694

Community Development District

General Fund

	Adopted	Pror	ated Budget		Actual		
	Budget	Thr	ı 07/31/25	Thru	07/31/25	Variance	
Operations & Maintenance							
Field Services	\$ 16,695	\$	13,913	\$	13,913	\$	-
Property Insurance	7,500		7,500		2,129		5,371
Electric	2,400		2,000		383		1,617
Streetlights	157,123		130,936		65,446		65,490
Water & Sewer	41,020		34,183		63,203		(29,019)
Landscape Maintenance	118,560		98,800		86,125		12,675
Landscape Contingency	10,000		8,333		-		8,333
Irrigation Repairs	3,864		3,220		2,111		1,109
Lake Maintenance	15,000		12,500		3,370		9,130
Contingency	2,500		2,083		-		2,083
Repairs & Maintenance	2,500		2,083		1,770		313
Hurricane Expenses	-		-		1,740		(1,740)
Springhead Lake South							
Streetlights	24,000		20,000		-		20,000
Landscape Maintenance	24,279		20,233		-		20,233
Lake Maintenance	2,730		2,275		-		2,275
Janitorial Services	750		625		-		625
Boat Dock Maintenance	2,500		2,083		-		2,083
Total Operations & Maintenance:	\$ 431,421	\$	360,768	\$	240,190	\$	120,578
Total Expenditures	\$ 561,223	\$	473,246	\$	328,974	\$	144,272
Excess Revenues (Expenditures)	\$ (57,750)			\$	175,600		
Fund Balance - Beginning	\$ 57,750			\$	236,307		
Fund Balance - Ending	\$ -			\$	411,907		

Community Development District

Debt Service Fund - Series 2022

	Adopted	Proi	rated Budget		Actual		
	Budget	Thr	u 07/31/25	Thr	u 07/31/25	V	ariance
Revenues:							
Special Assessments	\$ 246,900	\$	246,900	\$	248,052	\$	1,152
Interest	11,500		9,583		10,627		1,043
Total Revenues	\$ 258,400	\$	256,483	\$	258,678	\$	2,195
Expenditures:							
Series 2022							
Interest - 12/15	\$ 74,906	\$	74,906	\$	74,906	\$	-
Principal - 06/15	95,000		95,000		95,000		-
Interest - 06/15	74,906		74,906		74,906		-
Total Expenditures	\$ 244,813	\$	244,813	\$	244,813	\$	
Other Sources/(Uses)							
Transfer In/(Out)	\$ (5,700)	\$	(4,750)	\$	(4,094)	\$	(656)
Total Other Financing Sources (Uses)	\$ (5,700)	\$	(4,750)	\$	(4,094)	\$	(656)
Excess Revenues (Expenditures)	\$ 7,888			\$	9,772		
Fund Balance - Beginning	\$ 99,872			\$	224,119		
Fund Balance - Ending	\$ 107,760			\$	233,891		

Community Development District

Debt Service Fund - Series 2023

	Adopted	Pror	ated Budget		Actual		
	Budget	Thr	u 07/31/25	Thr	u 07/31/25	1	Variance
Revenues:							
Special Assessments - Tax Roll	\$ 107,060	\$	107,060	\$	107,444	\$	384
Special Assessments - Direct Billed	270,327		270,327		270,327		-
Interest	6,000		5,000		14,500		9,500
Total Revenues	\$ 383,387	\$	382,387	\$	392,271	\$	9,884
Expenditures:							
Series 2023							
Interest - 12/15	\$ 155,569	\$	155,569	\$	155,569	\$	-
Principal - 12/15	40,000		40,000		40,000		-
Interest - 06/15	154,469		154,469		154,469		-
Total Expenditures	\$ 350,038	\$	350,038	\$	350,038	\$	-
Other Sources/(Uses)							
Transfer In/(Out)	\$ -	\$	-	\$	(5,110)	\$	5,110
Total Other Financing Sources (Uses)	\$ -	\$	-	\$	(5,110)	\$	5,110
Excess Revenues (Expenditures)	\$ 33,350			\$	37,123		
Fund Balance - Beginning	\$ 199,404			\$	385,140		
Fund Balance - Ending	\$ 232,754			\$	422,263		

Community Development District

Capital Projects Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted		Prorate	ed Budget	I	Actual		
	Ві	ıdget	Thru 0	7/31/25	Thru	07/31/25	Variance	
Revenues:								
Interest	\$	-	\$	-	\$	163	\$	163
Total Revenues	\$	-	\$	-	\$	163	\$	163
Expenditures:								
Series 2022								
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	4,094	\$	(4,094)
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	4,094	\$	(4,094)
Excess Revenues (Expenditures)	\$	-			\$	4,256		
Fund Balance - Beginning	\$	-			\$	3,040		
Fund Balance - Ending	\$	-			\$	7,297		

Community Development District

Capital Projects Fund - Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	A	dopted	Prorat	ed Budget		Actual		
	Е	Budget	Thru (07/31/25	Thru 07/31/25		7	/ariance
Revenues:								
Interest	\$	-	\$	-	\$	32,132	\$	32,132
Total Revenues	\$	-	\$	-	\$	32,132	\$	32,132
Expenditures:								
Series 2023								
Capital Outlay	\$	-	\$	-	\$	13,172	\$	(13,172)
Total Expenditures	\$	-	\$	-	\$	13,172	\$	(13,172)
Other Financing Sources/(Uses)								
Transfer In/(Out)	\$	-	\$	-	\$	5,110	\$	(5,110)
Total Other Financing Sources (Uses)	\$	-	\$	-	\$	5,110	\$	(5,110)
Excess Revenues (Expenditures)	\$	-			\$	24,070		
Fund Balance - Beginning	\$	-			\$	896		
Fund Balance - Ending	\$	-			\$	24,965		

Community Development District

Month to Month

Second			Oct		Nov	Dec		Jan	Feb	Mar		Apr	May	J	un	Jul	l	Au	g	Sept		Total
Second	Revenues:																					
Second	Special Assessments - Tay Roll	\$	_	\$	21 388 \$	243 610	\$ 4	200	1 399	\$ 1.631	\$ 2	756 \$	565	\$ 361	g ¢	_	\$	_	\$	_	•	279,777
Trial Revenue	The state of the s	Ψ		•	21,300 \$	213,010	J 1	- σ		1,031			- 303	Ψ 5,01			•	_	J		•	212,533
Properties					482	947	1.	637		1.627			1.402	1.35	7	1.273		_		_		12,264
Seminar			011		102	,,,	-,	,,,,	2,	1,027	-,-		1,102	1,00		1,270						12,201
Supervine Supe	Total Revenues	\$	106,780	\$	21,871 \$	244,557	\$ 6,4	46 \$	56,006	\$ 3,258	\$ 57,4	40 \$	1,967	\$ 4,97	6 \$	1,273	\$	-	\$	-	\$	504,574
Second Price Second Seco	Expenditures:																					
Ministration	Administrative:																					
Pickepages		\$	800	\$	800 \$	-	\$	- \$	800	s -	\$	- \$	1,600	\$ 60	0 \$	-	\$	-	\$	-	\$	4,600
Patternage	=		61			-				-					-6	-		-		-		352
Marchanges						1,488		683		-		350				-		-		-		6,159
Mathematic			1,180		3,770	-		35	345	153		385	671	91	4	-		-		-		7,452
Desemination						_			_	_			_		-	1.800		-				1,800
Maximal Audition	=		613		613	613		613	613	613		513	613	61	.3			-				6,125
Manual Audit					_	-		_	_	-		_	_			_		_		_		1,500
Trasterees					-			_	_	_		-		3.85	0			-		-		3,850
Management Administration 5,566			_		_	4.256		_	_	4.041		_	_	3,00	_	_		_		_		8,297
Management Free Information Free Hooking 158			5 565		_	7,230		_	_	7,071		_			_	_		_		_		5,565
More Missis Assistance 18					2 2 2 2	2 222	2	222	2 222	2 222	2	222		2 22		2 222		_		-		33,333
Meshate Maintenance 105	=																	-		-		1,575
Persistage																		_		-		1,050
Postage 15			105		105	103			105	105		.05		10				-		-		1,030
Pintaga Pint	· ·		-			-			-	-		-						-		-		405
Insurance 1552 1								10	46			20	20		/			-		-		185
Legal Advertising					4	6		-	-	35		-	-		-	2		-		-		49
Section Sect			5,952		-	-		-	-	=		-			-	-		-		-		5,952
Office Supplies 0 0 0 7 0 1 0			-		-	-		-	-	-		-			-	-		-		-		178
Property Apprraiser	_									42								-		-		443
Total Administrative: S 21,088 S 3,108 S 10,001 S 5,117 S 5,678 S 8,478 S 5,004 S 8,571 S 9,676 S 6,063 S S S S S S S S S			0		0	0			0	-		0	0		0	0		-		-		8
Propertions			-		-	-		136	-	-		-	-		-	-		-		-		136
Property Insurance	Dues, Licenses & Subscriptions		175		-	-		-	-	-		-	-		-	-		-		-		175
Field Services \$ 1,391	Total Administrative:	\$	21,088	\$	9,108 \$	10,001	\$ 5,	17 \$	5,678	\$ 8,478	\$ 5,0	04 \$	8,571	\$ 9,67	6 \$	6,063	\$	-	\$	-	\$	88,784
Property Insurance 1,129	Operations & Maintenance																					
Feeling telephore	Field Services	\$	1,391	\$	1,391 \$	1,391	\$ 1,	391 \$	1,391	\$ 1,391	\$ 1,	391 \$	1,391	\$ 1,39	1 \$	1,391	\$	-	\$	-	\$	13,913
Streetlights 5,54	Property Insurance		2,129		-	-		-	-	-		-	-		-	-		-		-		2,129
Streetlights S.534 S.507 S.526	Electric		37		37	38		49	45	38		36	35	3	3	34		-		-		383
Water & Sewer 3,315 2,966 3,897 3,623 1,078 12,058 11,345 11,794 4,765 8,362 Landscape Maintenance 7,529 7,529 7,529 7,529 7,529 7,529 7,529 9,696 9	Streetlights		5,534		5,507	5,520	5.	526	5,542	8,935	7,		7,233	7,20	14	7,243		-		-		65,446
Landscape Maintenance 7,529 7,529 7,529 7,529 7,529 7,529 9,696 9,																		-				63,203
Landscape Contingency																		-				86,125
Irrigation Repairs			_		_	-		_	_	-		_	-		_	_		_		_		_
Lake Maintenance 322 322 322 322 322 322 322 322 327 397 397			_		_	_		_	1 148	_		_	317	64	.7	_		_		_		2,111
Contingency Repairs & Maintenance 185 1,300 1,300 2 2 285 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			322		322	322		322		322		322				397		_		_		3,370
Repairs & Maintenance			522			522				522		-						_		_		5,570
Hurricane Expenses 1,220 520 520 520 520 520 520 520 520 520	= -				105		1							20								1,770
Springhead Lake South Streetlights 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 24,556 5 28,697 \$ 24,857 \$ 22,733 \$ 40,919 \$ 34,997 \$ 33,187 \$ 5 5 3 34,997 \$ 34,094 \$ 33,187 \$ 5 5 34,256 \$ 24,567 \$ 24,857 \$ 22,733 \$ 40,919 \$ 34,997 \$ 34,094 \$ 33,187 \$ \$ \$ \$ 34,094 \$ 33,187 \$ \$ \$ \$ 34,094 \$ 34,094 \$ 33,187 \$ \$ \$ \$ 34,094 \$ 34,094 \$ 33,187 \$ \$ \$ \$ 34,094 \$ 34,094 \$ 33,187 \$ \$ \$			1 220			_	1,	300	-	_		-	-	20	13	-		_		-		1,740
Streetlights Landscape Maintenance Landscape Maintenance Janitorial Services Boat Dock Maintenance Stalfare Streetlights Total Operations & Maintenance Stalfare Streetlights			1,220		320	_		-	-	_		-	-			-		_		-		1,740
Lake Maintenance																						
Lake Maintenance Janitorial Services Boat Dock Maintenance: \$ 21,477 \$ 18,457 \$ 18,697 \$ 19,740 \$ 17,055 \$ 32,441 \$ 29,992 \$ 30,789 \$ 24,417 \$ 27,124 \$ - \$ - \$ 2 Total Expenditures \$ 42,564 \$ 27,566 \$ 28,697 \$ 24,857 \$ 22,733 \$ 40,919 \$ 34,997 \$ 39,359 \$ 34,094 \$ 33,187 \$ - \$ - \$ 3	=		-		-	-		-	-	-		-	-		-	-		-		-		-
Janitorial Services Boat Dock Maintenance: \$ 21,477 \$ 18,457 \$ 18,697 \$ 19,740 \$ 17,055 \$ 32,441 \$ 29,992 \$ 30,789 \$ 24,417 \$ 27,124 \$ - \$ - \$ 5 2. Total Expenditures \$ 42,564 \$ 27,566 \$ 28,697 \$ 24,857 \$ 22,733 \$ 40,919 \$ 34,997 \$ 39,359 \$ 34,094 \$ 33,187 \$ - \$ - \$ 5 3.			-		-	-		-	-	-		-	-		-	-		-		-		-
Boat Dock Maintenance: \$ 21,477 \$ 18,457 \$ 18,697 \$ 19,740 \$ 17,055 \$ 32,441 \$ 29,992 \$ 30,789 \$ 24,417 \$ 27,124 \$ - \$ - \$ 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			-		-	-		-	-	=		-	-		-	-		-		-		-
Total Operations & Maintenance: \$ 21,477 \$ 18,457 \$ 18,697 \$ 19,740 \$ 17,055 \$ 32,441 \$ 29,992 \$ 30,789 \$ 24,417 \$ 27,124 \$ - \$ - \$ 2 COLUMN C			-		-	-		-	-	-		-	-		-	-		-		-		-
Total Expenditures \$ 42,564 \$ 27,566 \$ 28,697 \$ 24,857 \$ 22,733 \$ 40,919 \$ 34,997 \$ 39,359 \$ 34,094 \$ 33,187 \$ - \$ - \$ 3																						
	Total Operations & Maintenance:	\$	21,477	\$	18,457 \$	18,697	\$ 19,	40 \$	17,055	\$ 32,441	\$ 29,9	92 \$	30,789	\$ 24,41	7 \$	27,124	\$		\$	-	\$	240,190
Excess Revenues (Expenditures) \$ 64.216 \$ (5.695) \$ 215.860 \$ (18.411) \$ 33.272 \$ (37.661) \$ 22.443 \$ (37.392) \$ (29.117) \$ (31.914) \$ - \$ - \$	Total Expenditures	\$	42,564	\$	27,566 \$	28,697	\$ 24,8	57 \$	22,733	\$ 40,919	\$ 34,9	97 \$	39,359	\$ 34,09	4 \$	33,187	\$	-	\$	-	\$	328,974
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)																						175.600

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)
LESS: PRINCIPAL PAYMENT - 06/15/25 (\$95,000)

CURRENT BONDS OUTSTANDING \$4,160,000

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 \$189,900

BONDS OUTSTANDING - 11/16/23 \$4,930,000 LESS: PRINCIPAL PAYMENT - 12/15/24 (\$40,000)

CURRENT BONDS OUTSTANDING \$4,890,000

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2025

Gross Assessments \$ 296,573.12 \$ 262,943.48 \$ 113,893.89 \$ 673,410.49 Net Assessments \$ 278,778.73 \$ 247,166.87 \$ 107,060.26 \$ 633,005.86

TAX COLLECTOR ASSESSMENTS

							44.04%	39.05%	16.91%	100.00%
								2022 Debt	2023 Debt	
Date	Distribution	Gross Amount	Commissions	Discount/Penalty	Interest	Net Receipts	O&M Portion	Service Asmt	Service Asmt	Total
				, ,		•				
11/18/24	ACH	\$1,522.56	\$28.85	\$79.94	\$0.00	\$1,413.77	\$622.63	\$552.03	\$239.11	\$1,413.77
11/22/24	ACH	\$50,117.79	\$962.25	\$2,004.69	\$0.00	\$47,150.85	\$20,765.45	\$18,410.77	\$7,974.62	\$47,150.84
12/11/24	ACH	\$580,298.36	\$11,141.75	\$23,211.75	\$0.00	\$545,944.86	\$240,436.66	\$213,172.56	\$92,335.63	\$545,944.85
12/20/24	ACH	\$7,632.16	\$147.05	\$279.84	\$0.00	\$7,205.27	\$3,173.23	\$2,813.41	\$1,218.63	\$7,205.27
01/09/25	ACH	\$765.14	\$14.84	\$22.95	\$0.00	\$727.35	\$320.33	\$284.00	\$123.02	\$727.35
01/09/25	ACH	\$10,176.16	\$197.41	\$305.28	\$0.00	\$9,673.47	\$4,260.24	\$3,777.16	\$1,636.07	\$9,673.47
01/28/25	ACH	\$0.00	\$0.00	\$0.00	\$518.29	\$518.29	\$228.26	\$202.37	\$87.66	\$518.29
02/10/25	ACH	\$3,307.25	\$64.83	\$66.15	\$0.00	\$3,176.27	\$1,398.84	\$1,240.22	\$537.20	\$3,176.26
03/11/25	ACH	\$3,816.06	\$75.55	\$38.16	\$0.00	\$3,702.35	\$1,630.53	\$1,445.64	\$626.18	\$3,702.35
04/09/25	ACH	\$765.14	\$15.31	\$0.00	\$0.00	\$749.83	\$330.23	\$292.78	\$126.82	\$749.83
04/09/25	ACH	\$5,596.94	\$111.94	\$0.00	\$0.00	\$5,485.00	\$2,415.62	\$2,141.70	\$927.68	\$5,485.00
04/30/25	ACH	\$0.00	\$0.00	\$0.00	\$23.10	\$23.10	\$10.17	\$9.02	\$3.91	\$23.10
05/12/25	ACH	\$1,310.18	\$26.20	\$0.00	\$0.00	\$1,283.98	\$565.47	\$501.35	\$217.16	\$1,283.98
06/16/25	ACH	\$8,385.14	\$167.70	\$0.00	\$0.00	\$8,217.44	\$3,619.00	\$3,208.63	\$1,389.82	\$8,217.45
						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$ 673,692.88	\$ 12,953.68	\$ 26,008.76	\$ 541.39	\$ 635,271.83	\$ 279,776.66	\$ 248,051.64	\$ 107,443.51	\$ 635,271.81

	100.36%	Net Percent Collected
\$	(2,265.97)	Balance Remaining to Collect

\$270,327.24

DIRECT BILLED ASSESSMENTS

STANDARD PACIFIC OF FLORIDA \$482,860.03 \$212,532.79

DATE	DUE	CHECK	NET	AMOUNT	General	Series 2023
RECEIVED	DATE	NO.	ASSESSED	RECEIVED	Fund	Fund
10/24/24	11/1/24	2329683	\$241,430.01	\$241,430.01	\$106,266.39	\$135,163.62
2/5/24	2/1/25	2383683	\$120,715.01	\$120,715.01	\$53,133.20	\$67,581.81
4/30/25	5/1/25	2436390	\$120,715.01	\$120,715.01	\$53,133.20	\$67,581.81
			\$482,860.03	\$482,860.03	\$212,532.79	\$270,327.24

Bridgewalk COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Bonds, Series 2022

Date	Requisition #	Contractor	Description	Re	equisition
Fiscal Year 2025					
	_	TOTAL		\$	
		TOTAL		7	-
Fiscal Year 2025					
10/2/24		Interest		\$	11.27
10/3/24		Transfer from Reserve			465.90
11/1/24		Interest			12.88
11/4/24		Transfer from Reserve			453.97
12/2/24		Interest			13.45
12/3/24		Transfer from Reserve			421.74
12/19/24		Interest			0.02
12/20/24		Transfer from Reserve			0.56
1/2/25		Interest			15.01
1/3/25		Transfer from Reserve			421.93
2/325		Interest			15.84
2/4/25		Transfer from Reserve			404.88
3/3/25		Interest			15.40
3/4/25		Transfer from Reserve			363.30
4/1/25		Interest			18.17
4/2/25		Transfer from Reserve			399.23
5/1/25		Interest			18.93
5/2/25		Transfer from Reserve			385.61
6/2/25		Interest			20.68
6/3/25		Transfer from Reserve			394.95
7/1/25		Interest			21.22
7/2/25		Transfer from Reserve			381.48
		TOTAL		\$	4,256.42
			Project (Construction) Fund at 09/30/24	\$	3,040.20
			Interest Earned/Transferred Funds thru 7/31/25 Requisitions Paid thru 7/31/25		4,256.42 -
			Remaining Project (Construction) Fund	\$	7,296.62

Bridgewalk COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Bonds, Series 2023

iscal Year 2025 12/3/24		Contractor	Description		Requisition
	6	Latham, Luna, Eden & Beaudine, LLP	Invoice #131653 - Correspondence for conveyances for PH1B, 2A & 2B - Sept.24	\$	120
12/3/24	7	Lennar Homes LLC	Reimbursement of infrastructure costs for Phase 2C		2,821,915
1/23/25	8	Latham, Luna, Eden & Beaudine, LLP	Invoice #134185 - Correspondence for conveyances for PH1B, 2A & 2B - Dec.24		1,346
5/14/25	9	TraceAir Technologies, Inc.	Invoice #18924 - Advanced scan services for tracking construction progres Dec.24		1,689
5/22/25	10	TraceAir Technologies, Inc.	Invoice #22036 - Advanced scan services for tracking construction progress Apr.25		1,689
6/26/25	11	TraceAir Technologies, Inc.	Invoices #19694, 20421 & 21198 - Advances scan services - Jan Mar.25		5,067
7/16/25	12	TraceAir Technologies, Inc.	invoice #22899 - Advance scan services - May25		1,689
7/28/25	13	TraceAir Technologies, Inc.	invoice #23771 - Advance scan services - Jun.25		1,690
		TOTAL		\$	2,835,208
iscal Year 2025 10/1/24		Interest		\$	10,645
11/1/24		Interest		Ş	10,643
12/2/24		Interest			9,712
12/2/24		Transfer from Reserve			1,411
12/3/24		Interest			1,411
1/2/25		Interest			746
2/3/25		Interest			109
3/3/25 4/1/25		Interest			95 105
		Interest			105
5/1/25		Interest			102
6/1/25		Interest			
6/3/25		Transfer from Reserve			3,698 94
7/1/25		Interest			92
		TOTAL		\$	37,241
			Project (Construction) Fund at 09/30/24	Ś	2,822,931
			Interest Earned/Transferred Funds thru 7/31/25	•	37,24
			Requisitions Paid thru 7/31/25		(2,835,208

SECTION 3

BOARD OF SUPERVISORS MEETING DATES BRIDGEWALK COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2026

The Board of Supervisors of the Bridgewalk Community Development District will hold their regular meetings for Fiscal Year 2026 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, on the third Monday of the month, unless otherwise indicated, as follows:

October 20, 2025
November 17, 2025
December 15, 2025
January 19, 2026 (Date falls on National Holiday - Consider Cancelling/Rescheduling)
February 16, 2026
March 16, 2026
April 20, 2026
May 18, 2026
June 15, 2026
July 20, 2026
August 17, 2026
September 21, 2026

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, FL 32801, by calling (407) 841-5524, during normal business hours, or by visiting the District's website at https://bridgewalkcdd.com.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

George S. Flint District Manager Governmental Management Services – Central Florida, LLC

SECTION 4

REBATE REPORT

\$4,440,000

Bridgewalk Community Development District

(Osceola County, Florida)

Special Assessment Bonds, Series 2022 (Assessment Area One Project)

Dated: February 22, 2022 Delivered: February 22, 2022

Rebate Report to the Computation Date February 22, 2027 Reflecting Activity To February 28, 2025



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www.amteccorp.com

July 24, 2025

Bridgewalk Community Development District c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Re: \$4,440,000 Bridgewalk Community Development District (Osceola County, Florida), Special Assessment Bonds, Series 2022 (Assessment Area One Project)

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Bridgewalk Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of February 28, 2026. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo Senior Vice President Trong M. Tran

Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the February 22, 2027 Computation Date Reflecting Activity from February 22, 2022 through February 28, 2025

Fund	Taxable	Net	Rebatable
Description	Inv Yield	Income	Arbitrage
Acquisition & Construction Fund	0.772091%	19,799.99	(74,494.11)
Debt Service Reserve Fund	3.589391%	13,412.71	1,257.31
Capitalized Interest Fund	0.072757%	11.07	(568.01)
Costs of Issuance Account	0.003930%	0.01	(9.74)
Totals	1.120771%	\$33,223.78	\$(73,814.55)
Bond Yield	3.286816%		
Rebate Computation Credits			(6,778.52)
	\$(80,593.07)		

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

- 1. For purposes of computing Rebatable Arbitrage, investment activity is reflected from February 22, 2022, the date of the closing, to February 28, 2025, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of February 22, 2027.
- 2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
- 3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
- 4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
- 5. During the period between February 22, 2022 and February 28, 2025, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

DEFINITIONS

6. Computation Date

February 22, 2027.

7. Computation Period

The period beginning on February 22, 2022, the date of the closing, and ending on February 28, 2025.

8. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the issuer. If no day is selected by the issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

9. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

10. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

11. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

12. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

13. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and U.S. Bank, Trustee, as follows:

Fund / Account	Account Number
Revenue Fund	236370000
Interest Fund	236370001
Sinking Fund	236370002
Debt Service Reserve Fund	236370003
Prepayment Fund	236370004
Acquisition & Construction Fund	236370005
Costs of Issuance Account	236370006

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of February 28, 2025, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to February 22, 2027. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on February 22, 2027, is the Rebatable Arbitrage.

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022

(Assessment Area One Project) Delivered: February 22, 2022

Sources of Funds

Par Amount	\$4,440,000.00
Net Original Issue Premium	95,410.25
Total	\$4,535,410.25

Uses of Funds

Acquisition & Construction Fund	\$4,064,559.03
Debt Service Reserve Fund	123,450.00
Capitalized Interest Fund	48,476.22
Cost of Issuance Fund	210,125.00
Underwriter's Discount	88,800.00
Total	\$4,535,410.25

PROOF OF ARBITRAGE YIELD

\$4,440,000 Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project)

		Present Value to 02/22/2022
Date	Debt Service	@ 3.2868161931%
06/15/2022	48,476.22	47,982.69
12/15/2022	77,218.75	75,196.80
06/15/2023	167,218.75	160,207.32
12/15/2023	76,093.75	71,724.44
06/15/2024	171,093.75	158,662.06
12/15/2024	74,906.25	68,340.44
06/15/2025	169,906.25	152,507.03
12/15/2025	73,718.75	65,099.74
06/15/2026	173,718.75	150,927.64
12/15/2026	72,468.75	61,943.20
06/15/2027	172,468.75	145,035.41
12/15/2027	71,218.75	58,922.17
06/15/2028	176,218.75	143,435.72
12/15/2028	69,643.75	55,770.96
06/15/2029	174,643.75	137,594.10
12/15/2029	68,068.75	52,761.28
06/15/2030	178,068.75	135,792.58
12/15/2030	66,418.75	49,831.02
06/15/2031	181,418.75	133,909.71
12/15/2031	64,693.75	46,980.00
06/15/2032	2,194,693.75	1,567,997.55
12/15/2032	22,668.75	15,933.82
06/15/2033	142,668.75	98,660.17
12/15/2033	20,718.75	14,096.05
06/15/2034	145,718.75	97,537.14
12/15/2034	18,687.50	12,306.27
06/15/2035	148,687.50	96,332.01
12/15/2035	16,575.00	10,565.02
06/15/2036	151,575.00	95,052.88
12/15/2036	14,381.25	8,872.69
06/15/2037	149,381.25	90,672.45
12/15/2037	12,187.50	7,278.04
06/15/2038	152,187.50	89,412.82
12/15/2038	9,912.50	5,729.61
06/15/2039	154,912.50	88,094.51
12/15/2039	7,556.25	4,227.56
06/15/2040	157,556.25	86,724.06
12/15/2040	5,118.75	2,771.97
06/15/2041	160,118.75	85,307.60
12/15/2041	2,600.00	1,362.82
06/15/2042	162,600.00	83,850.88
	6,178,188.72	4,535,410.25

Proceeds Summary

Delivery date	02/22/2022
Par Value	4,440,000.00
Premium (Discount)	95,410.25
Target for yield calculation	4,535,410.25

PROOF OF ARBITRAGE YIELD

\$4,440,000

Bridgewalk Community Development District
(Osceola County, Florida)
Special Assessment Bonds, Series 2022
(Assessment Area One Project)

Assumed Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity
TERM04	06/15/2043	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2044	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2045	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2046	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2047	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2048	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2049	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2050	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2051	4.000%	3.450%	06/15/2032	100.000	3.4509243%
TERM04	06/15/2052	4.000%	3.450%	06/15/2032	100.000	3.4509243%

Rejected Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Yield To Call/Maturity	Increase to Yield
TERM04	06/15/2043	4.000%	3,450%			3.6778605%	0.2269362%
TERM04	06/15/2044	4.000%	3.450%			3.6871059%	0.2361816%
TERM04	06/15/2045	4.000%	3.450%			3.6955127%	0.2445884%
TERM04	06/15/2046	4.000%	3.450%			3.7031846%	0.2522602%
TERM04	06/15/2047	4.000%	3.450%			3.7102089%	0.2592845%
TERM04	06/15/2048	4.000%	3.450%			3.7166597%	0.2657354%
TERM04	06/15/2049	4.000%	3.450%			3.7226004%	0.2716761%
TERM04	06/15/2050	4.000%	3.450%			3.7280852%	0.2771609%
TERM04	06/15/2051	4.000%	3.450%			3.7331611%	0.2822368%
TERM04	06/15/2052	4.000%	3.450%			3.7378689%	0.2869446%

BOND DEBT SERVICE

\$4,440,000 Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project)

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06/15/2025 95,000 2.500% 74,906.25 169,906.25 244,81 12/15/2025 73,718.75 73,718.75 73,718.75 73,718.75 173,718.75 247,43 12/15/2026 100,000 2.500% 72,468.75 72,468.75 244,83 06/15/2027 100,000 2.500% 72,468.75 172,468.75 244,93 12/15/2027 71,218.75 71,218.75 71,218.75 716,218.75 247,43 06/15/2028 105,000 3.000% 71,218.75 176,218.75 247,43
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12/15/2026 72,468.75 72,468.75 06/15/2027 100,000 2.500% 72,468.75 172,468.75 244,93 12/15/2027 71,218.75 71,218.75 71,218.75 71,218.75 247,43 06/15/2028 105,000 3.000% 71,218.75 176,218.75 247,43
06/15/2027 100,000 2.500% 72,468.75 172,468.75 244,93 12/15/2027 71,218.75 71,218.75 71,218.75 06/15/2028 105,000 3.000% 71,218.75 176,218.75 247,43
12/15/2027 71,218.75 71,218.75 06/15/2028 105,000 3.000% 71,218.75 176,218.75 247,43
06/15/2028 105,000 3.000% 71,218.75 176,218.75 247,43
12/15/2028 69,643.75 69,643.75
06/15/2029 105,000 3.000% 69,643.75 07,043.75 244,28
12/15/2029 68,068.75 68,068.75
06/15/2030 110,000 3.000% 68,068.75 178,068.75 246,13
12/15/2030 66,418.75 66,418.75
06/15/2031 115,000 3.000% 66,418.75 181,418.75 247,83
12/15/2031 64,693.75 64,693.75
06/15/2032 115,000 3.000% 64,693.75 179,693.75 244,38
12/15/2032 62,968.75 62,968.75
06/15/2033 120,000 3.250% 62,968.75 182,968.75 245,93
12/15/2033 61,018.75 61,018.75
06/15/2034 125,000 3.250% 61,018.75 186,018.75 247,03
12/15/2034 58,987.50 58,987.50
06/15/2035 130,000 3.250% 58,987.50 188,987.50 247,97
12/15/2035 56,875.00 56,875.00
06/15/2036 135,000 3.250% 56,875.00 191,875.00 248,75
12/15/2036 54,681.25 54,681.25 06/15/2037 135,000 3.250% 54,681.25 189,681.25 244,36
12/15/2037 133,000 3.23070 34,081.23 189,081.23 244,30 12/15/2037 52,487.50 52,487.50
06/15/2038 140,000 3.250% 52,487.50 192,487.50 244,97
12/15/2038 50,212.50 50,212.50
06/15/2039 145,000 3.250% 50,212.50 195,212.50 245,42
12/15/2039 47,856.25 47,856.25
06/15/2040 150,000 3.250% 47,856.25 197,856.25 245,71
12/15/2040 45,418.75 45,418.75
06/15/2041 155,000 3.250% 45,418.75 200,418.75 245,83
12/15/2041 42,900.00 42,900.00
06/15/2042 160,000 3.250% 42,900.00 202,900.00 245,80
12/15/2042 40,300.00 40,300.00
06/15/2043 165,000 4.000% 40,300.00 205,300.00 245,60
12/15/2043 37,000.00 37,000.00
06/15/2044 175,000 4.000% 37,000.00 212,000.00 249,00
12/15/2044 33,500.00 33,500.00
06/15/2045 180,000 4.000% 33,500.00 213,500.00 247,00 12/15/2045 29,900.00 29,900.00
06/15/2046 190,000 4.000% 29,900.00 29,900.00 249,80
12/15/2046 190,000 4.000% 29,900.00 219,900.00 249,80 12/15/2046 26,100.00 26,100.00
06/15/2047 195,000 4.000% 26,100.00 221,100.00 247,20
12/15/2047 123,000 4.000% 20,100.00 221,100.00 247,20 22,200.00 22,200.00
06/15/2048 205,000 4.000% 22,200.00 227,200.00 249,40
12/15/2048 18,100.00 18,100.00
06/15/2049 215,000 4.000% 18,100.00 233,100.00 251,20
12/15/2049 13,800.00 13,800.00
06/15/2050 220,000 4.000% 13,800.00 233,800.00 247,60

BOND DEBT SERVICE

\$4,440,000 Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2050			9,400.00	9,400,00	
06/15/2051	230,000	4.000%	9,400.00	239,400.00	248,800.00
12/15/2051	,		4,800.00	4,800.00	· ·
06/15/2052	240,000	4.000%	4,800.00	244,800.00	249,600.00
	4,440,000		3,014,388.72	7,454,388.72	7,454,388.72

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project) Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

			FUTURE VALUE @
		RECEIPTS	BOND YIELD OF
DATE	DESCRIPTION	(PAYMENTS)	(3.286816%)
02/22/22	Beg Bal	-4,064,559.03	-4,784,159.17
03/02/22	,	-0.14	-0.16
04/04/22		-0.63	-0.74
05/03/22		-0.61	-0.71
06/02/22		-16.70	-19.48
07/05/22		-52.06	-60.54
08/02/22		-99.94	-115.94
09/02/22		-161.68	-187.06
09/13/22		155.15	179.32
10/04/22		-186.17	-214.77
10/06/22		4,065,172.00	4,688,796.85
11/02/22		-252.52	-290.57
12/02/22		-315.08	-361.58
12/22/22		-0.15	-0.17
01/04/23		-360.34	-412.32
02/02/23		-383.47	-437.67
03/02/23		-367.80	-418.65
04/04/23		-419.60	-476.23
05/02/23		-429.68	-486.44
06/02/23		-468.23	-528.64
07/05/23		-459.54	-517.28
08/02/23		-481.47	-540.64
09/05/23		-500.88	-560.76
09/18/23		2,328.50	2,603.80
10/03/23		-485.85	-542.56
11/02/23		-503.87	-561.20
12/04/23		-489.39	-543.50
12/08/23		168.00	186.51
01/03/24		-505.45	-559.86
02/02/24		-503.31	-556.03
03/04/24		-467.71	-515.20
03/15/24		1,036.00	1,140.07
03/15/24		175.00	192.58
03/15/24		23,079.42	25,397.77
04/02/24		-500.00	-549.38
05/02/24		-483.24	-529.52
06/04/24		-499.91	-546.20
07/02/24		-484.05	-527.54
08/02/24		-499.86	-543.29
09/04/24		-498.70	-540.46
10/02/24		-465.90	-503.63
11/04/24		-453.97	-489.32
12/03/24		-421.74	-453.39
12/20/24		-0.56	-0.60
01/03/25		-421.93	-452.36
02/04/25		-404.88	-432.86

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project) Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.286816%)
-	5,277.65 14.31	5,630.17 15.27
TOTALS:	19,799.99	-74 , 494 . 11
	DESCRIPTION Bal Acc TOTALS:	DESCRIPTION (PAYMENTS) Bal 5,277.65 Acc 14.31

ISSUE DATE: 02/22/22 REBATABLE ARBITRAGE: -74,494.11 COMP DATE: 02/22/27 NET INCOME: 19,799.99 BOND YIELD: 3.286816% TAX INV YIELD: 0.772091%

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project) Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

02/22/22 Beg Bal -123,450.00 -145,305.91 03/02/22 0.14 0.16 04/04/22 0.63 0.74 05/03/22 0.61 0.71 06/02/22 16.70 19.48 07/05/22 52.06 60.54 08/02/22 99.94 115.94 09/02/22 161.68 187.06 10/04/22 252.52 290.57 11/02/22 252.52 290.57 12/21/22 0.00 0.00 12/21/22 0.15 0.17 01/04/23 360.34 412.32 02/02/23 383.47 437.67 03/02/23 367.80 418.65 04/04/23 419.60 476.23 05/02/23 429.68 486.44 06/02/23 481.47 540.6 09/05/23 481.47 540.6 09/05/23 481.47 540.6 09/05/23 50.86 560.76 10/03/23 485.85 542.56	DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.286816%)
05/02/24 483.24 529.52 06/04/24 499.91 546.20 07/02/24 484.05 527.54 08/02/24 499.86 543.29 09/04/24 498.70 540.46 10/02/24 465.90 503.63 11/04/24 453.97 489.32 12/03/24 421.74 453.39 12/20/24 0.56 0.60 01/03/25 421.93 452.36	02/22/22 03/02/22 04/04/22 05/03/22 06/02/22 07/05/22 08/02/22 10/04/22 11/02/22 12/02/22 12/21/22 12/21/22 12/22/22 01/04/23 02/02/23 03/02/23 04/04/23 05/02/23 07/05/23 08/02/23 09/05/23 10/03/23 11/02/23 12/04/23 01/03/24 02/02/24		(PAYMENTS) -123,450.00 0.14 0.63 0.61 16.70 52.06 99.94 161.68 186.17 252.52 315.08 0.00 0.15 360.34 383.47 367.80 419.60 429.68 468.23 459.54 481.47 500.88 485.85 503.87 489.39 505.45 503.31	BOND YIELD OF (3.286816%) -145,305.91 0.16 0.74 0.71 19.48 60.54 115.94 187.06 214.77 290.57 361.58 0.00 0.17 412.32 437.67 418.65 476.23 486.44 528.64 517.28 540.64 560.76 542.56 561.20 543.50 559.86 556.03
08/02/24 499.86 543.29 09/04/24 498.70 540.46 10/02/24 465.90 503.63 11/04/24 453.97 489.32 12/03/24 421.74 453.39 12/20/24 0.56 0.60 01/03/25 421.93 452.36	04/02/24 05/02/24 06/04/24		500.00 483.24 499.91	549.38 529.52 546.20
02/01/20 TUT.UU 4.0Z.((t)	08/02/24 09/04/24 10/02/24 11/04/24 12/03/24 12/20/24 01/03/25		499.86 498.70 465.90 453.97 421.74 0.56 421.93	543.29 540.46 503.63 489.32 453.39 0.60 452.36

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project) Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.286816%)
02/28/25 02/28/25	Bal Acc	123,450.00 365.70	131,695.82 390.13
02/22/27	TOTALS:	13,412.71	1,257.31
ISSUE DAT COMP DATE BOND YIEL	: 02/22/27	REBATABLE ARBITRAGE: NET INCOME: TAX INV YIELD:	1,257.31 13,412.71 3.589391%

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project) Capitalized Interest Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.286816%)
02/22/22 03/02/22 04/04/22 05/03/22 06/02/22 06/15/22 07/05/22	Beg Bal	-48,476.22 0.06 0.25 0.24 6.56 48,476.22 3.96	-57,058.58 0.07 0.29 0.28 7.65 56,477.67 4.61
02/22/27	TOTALS:	11.07	-568.01

ISSUE DATE: 02/22/22 REBATABLE ARBITRAGE: -568.01 COMP DATE: 02/22/27 NET INCOME: 11.07 BOND YIELD: 3.286816% TAX INV YIELD: 0.072757%

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project) Costs of Issuance Account

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.286816%)
02/22/22 02/22/22 02/22/22 02/22/22 02/22/22 02/22/22 02/22/22 03/08/22 04/01/22	Beg Bal	-210,125.00 33,500.00 6,000.00 45,000.00 63,150.00 1,750.00 55,000.00 5,725.00 0.01	-247,326.08 39,430.93 7,062.26 52,966.92 74,330.24 2,059.82 64,737.34 6,728.81 0.01
02/22/27	TOTALS:	0.01	-9.74

ISSUE DATE: 02/22/22 REBATABLE ARBITRAGE: -9.74 COMP DATE: 02/22/27 NET INCOME: 0.01 BOND YIELD: 3.286816% TAX INV YIELD: 0.003930%

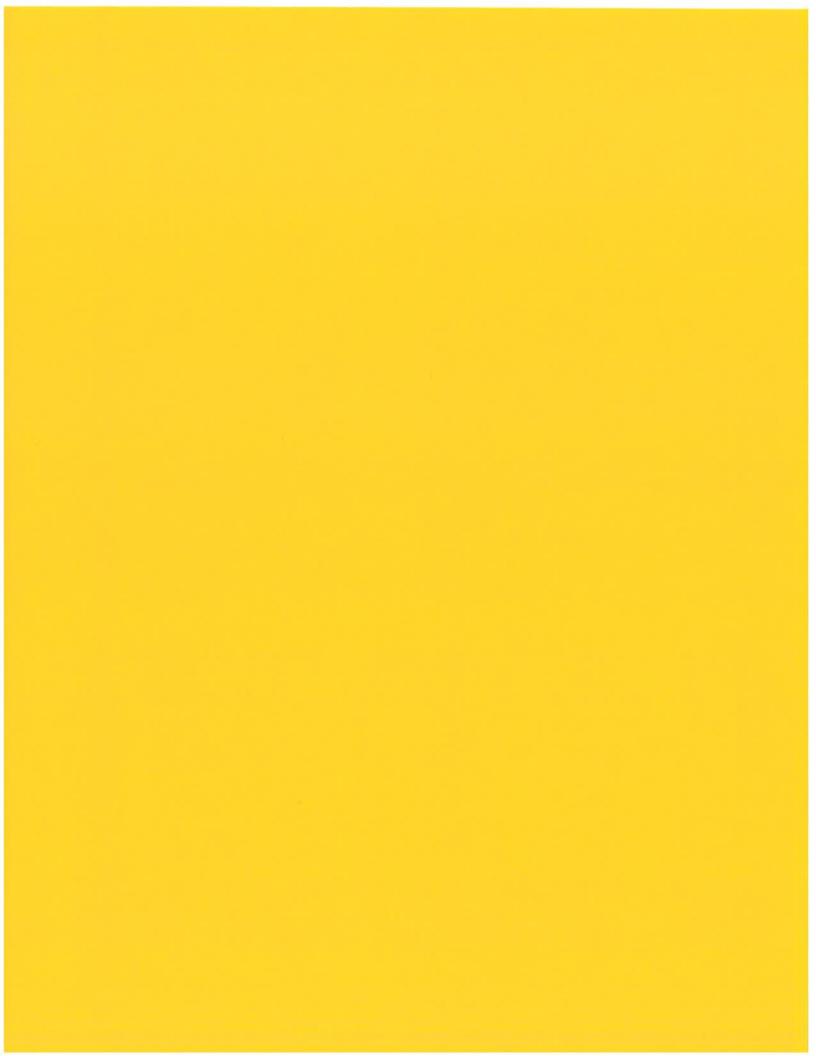
Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2022 (Assessment Area One Project) Rebate Computation Credits

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.286816%)
02/22/23 02/22/24 02/22/25		-1,960.00 -2,070.00 -2,120.00	-2,233.01 -2,282.68 -2,262.83
02/22/27	TOTALS:	-6,150.00	-6,778.52

ISSUE DATE: 02/22/22 REBATABLE ARBITRAGE: -6,778.52

COMP DATE: 02/22/27 BOND YIELD: 3.286816%



REBATE REPORT \$4,930,000

Bridgewalk Community Development District

(Osceola County, Florida)

Special Assessment Bonds, Series 2023 (Assessment Area Two Project)

Dated: November 16, 2023 Delivered: November 16, 2023

Rebate Report to the Computation Date November 16, 2026 Reflecting Activity To November 30, 2024



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July 24, 2025

Bridgewalk Community Development District c/o Ms. Teresa Viscarra
Government Management Services – CF, LLC
6200 Lee Vista Boulevard
Suite 300
Orlando, FL 32822

Re: \$4,930,000 Bridgewalk Community Development District (Osceola County, Florida), Special Assessment Bonds, Series 2023 (Assessment Area Two Project)

Dear Ms. Viscarra:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Bridgewalk Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebatable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebatable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebatable Arbitrage.

We have scheduled our next Report as of November 30, 2025. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo Senior Vice President Trong M. Tran

Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the November 16, 2026 Computation Date Reflecting Activity from November 16, 2023 through November 30, 2024

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition & Construction Fund	4.768369%	162,744.86	(67,036.55)
Debt Service Reserve Fund	4.760541%	9,312.74	(3,846.77)
Costs of Issuance Account	4.802352%	13.40	(5.50)
Totals	4.767948%	\$172,071.00	\$(70,888.82)
Bond Yield	6.466380%		
Rebate Computation Credit			(2,350.97)
	Net Rebata	able Arbitrage	\$(73,239.79)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

- 1. For purposes of computing Rebatable Arbitrage, investment activity is reflected from November 16, 2023, the date of the closing, to November 30, 2024, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of November 16, 2026.
- 2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
- 3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
- 4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
- 5. During the period between November 16, 2023 and November 30, 2024, the District made periodic payments into the Debt Service Fund that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Funds and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. In accordance with Page C-1 of the To Arbitrage and Tax Certificate, Article I (Arbitrage Rebate Covenants) the first (initial) Computation Date must be within 60 days of the end of the third Bond Year. After the first required payment date (Computation Date) the District must consistently treat either the last day of each Bond Year or the last day of each fifth Bond Year as the (subsequent) Computation Date(s). Therefore, for purposes of the arbitrage calculation, the first Computation Date is November 16, 2026.

DEFINITIONS

7. Computation Date

November 16, 2026.

8. Computation Period

The period beginning on November 16, 2023, the date of the closing, and ending on November 30, 2024.

9. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the issuer. If no day is selected by the issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

10. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

11. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

12. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

13. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

14. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and U.S. Bank, Trustee, as follows:

Fund / Account	Account Number
Revenue Fund	242892000
Interest Fund	242892001
Sinking Fund	242892002
Debt Service Reserve Fund	242892004
Prepayment Fund	242892003
Acquisition & Construction Fund	242892005
Costs of Issuance Account	242892006

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of November 30, 2024, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to November 16, 2026. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on November 16, 2026, is the Rebatable Arbitrage.

Bridgewalk Community Development District (Osceola County, Florida)

Special Assessment Bonds, Series 2023 (Assessment Area Two Project)

Delivered: November 16, 2023

Sources of Funds

Par Amount	\$4,930,000.00
Net Original Issue Premium	-42,097.20
Total	\$4,887,902.80

Uses of Funds

Acquisition & Construction Fund	\$4,404,134.05
Debt Service Reserve Fund	188,693.75
Cost of Issuance Fund	196,475.00
Underwriter's Discount	98,600.00
Total	\$4,887,902.80

PROOF OF ARBITRAGE YIELD

\$4,930,000 Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project)

		Present Value
_		to 11/16/2023
Date	Debt Service	@ 6.4663802146%
06/15/2024	180,632.61	174,080.59
12/15/2024	195,568.75	182,572.06
06/15/2025	154,468.75	139,687.05
12/15/2025	219,468.75	192,251.11
06/15/2026	152,681.25	129,557.49
12/15/2026	222,681.25	183,037.94
06/15/2027	150,756.25	120,036.53
12/15/2027	225,756.25	174,123.96
06/15/2028	148,693.75	111,094.39
12/15/2028	228,693.75	165,513.86
06/15/2029	146,493.75	102,702.22
12/15/2029	226,493.75	153,814.61
06/15/2030	144,293.75	94,922.58
12/15/2030	229,293.75	146,115.03
06/15/2031	141,956.25	87,626.98
12/15/2031	231,956.25	138,697.96
06/15/2032	139,143.75	80,595.04
12/15/2032	234,143.75	131,373.53
06/15/2033	136,175.00	74,012.20
12/15/2033	241,175.00	126,975.19
06/15/2034	132,893.75	67,775.35
12/15/2034	242,893.75	119,995.30
06/15/2035	129,456.25	61,951.46
12/15/2035	244,456.25	113,320.98
06/15/2036	125,862.50	56,517.92
12/15/2036	250,862.50	109,120.47
06/15/2037	121,956.25	51,387.23
12/15/2037	251,956.25	102,838.79
06/15/2038	117,893.75	46,612.59
12/15/2038	257,893.75	98,772.02
06/15/2039	113,518.75	42,115.44
12/15/2039	263,518.75	94,703.48
06/15/2040	108,831.25	37,886.87
12/15/2040	263,831.25	88,969.66
06/15/2041	103,987.50	33,968.59
12/15/2041	268,987.50	85,115.59
06/15/2042	98,831.25	30,293.67
12/15/2042	273,831.25	81,305.76
06/15/2043	93,362.50	26,852.92
12/15/2043	283,362.50	78,948.16
06/15/2044	87,425.00	23,594.78
12/15/2044	287,425.00	75,142.47
06/15/2045	80,925.00	20,493.88
12/15/2045	295,925.00	72,594.53
06/15/2046	73,937.50	17,569.83
12/15/2046	298,937.50	68,811.96
06/15/2047	66,625.00	14,855.98
12/15/2047	306,625.00	66,229.64
06/15/2048	58,825.00	12,308.00
12/15/2048	313,825.00	63,605.36
06/15/2049	50,537.50	9,922.03
12/15/2049	325,537.50	61,911.09
06/15/2050	41,600.00	7,663.75
12/15/2050	331,600.00	59,175.68
06/15/2051	32,175.00	5,561.96
12/15/2051	342,175.00	57,297.85

PROOF OF ARBITRAGE YIELD

\$4,930,000 Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project)

Date	Debt Service	Present Value to 11/16/2023 @ 6.4663802146%
06/15/2052	22,100.00	3,584.78
12/15/2052	352,100.00	55,324.49
06/15/2053	11,375.00	1,731.34
12/15/2053	361,375.00	53,280.80
	11,239,763.86	4,887,902.80

Proceeds Summary

Delivery date Par Value	11/16/2023 4,930,000.00
Premium (Discount)	-42,097.20
Target for yield calculation	4,887,902.80

BOND DEBT SERVICE

\$4,930,000 Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/16/2023					
06/15/2024			180,632.61	180,632.61	
12/15/2024	40,000	5.500%	155,568.75	195,568.75	376,201.36
06/15/2025	-,		154,468.75	154,468.75	,
12/15/2025	65,000	5.500%	154,468.75	219,468.75	373,937.50
06/15/2026	,		152,681.25	152,681.25	
12/15/2026	70,000	5.500%	152,681.25	222,681.25	375,362.50
06/15/2027	, .,		150,756.25	150,756.25	,
12/15/2027	75,000	5.500%	150,756.25	225,756.25	376,512.50
06/15/2028	, -,		148,693.75	148,693.75	,
12/15/2028	80,000	5.500%	148,693.75	228,693.75	377,387.50
06/15/2029	,		146,493.75	146,493.75	,
12/15/2029	80,000	5.500%	146,493.75	226,493.75	372,987.50
06/15/2030	,		144,293.75	144,293.75	
12/15/2030	85,000	5.500%	144,293.75	229,293.75	373,587.50
06/15/2031	,		141,956.25	141,956.25	,
12/15/2031	90,000	6.250%	141,956.25	231,956.25	373,912.50
06/15/2032	,0,000	0.25070	139,143.75	139,143.75	373,712.00
12/15/2032	95,000	6.250%	139,143.75	234,143.75	373,287.50
06/15/2033	,,,,,,,,	0.25070	136,175.00	136,175.00	373,207.00
12/15/2033	105,000	6.250%	136,175.00	241,175.00	377,350.00
06/15/2034	105,000	0.25070	132,893.75	132,893.75	377,350.00
12/15/2034	110,000	6.250%	132,893.75	242,893.75	375,787.50
06/15/2035	110,000	0.25070	129,456.25	129,456.25	375,767.56
12/15/2035	115,000	6.250%	129,456.25	244,456.25	373,912.50
06/15/2036	115,000	0.25070	125,862.50	125,862.50	373,712.00
12/15/2036	125,000	6.250%	125,862.50	250,862.50	376,725.00
06/15/2037	125,000	0.25070	121,956.25	121,956.25	570,725.00
12/15/2037	130,000	6.250%	121,956.25	251,956.25	373,912.50
06/15/2038	,		117,893.75	117,893.75	0.0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
12/15/2038	140,000	6.250%	117,893.75	257,893.75	375,787.50
06/15/2039	,		113,518.75	113,518.75	,
12/15/2039	150,000	6.250%	113,518.75	263,518.75	377,037.50
06/15/2040	,		108,831.25	108,831.25	,
12/15/2040	155,000	6.250%	108,831.25	263,831.25	372,662.50
06/15/2041	,		103,987.50	103,987.50	/
12/15/2041	165,000	6.250%	103,987.50	268,987.50	372,975.00
06/15/2042	,		98,831.25	98,831.25	
12/15/2042	175,000	6.250%	98,831.25	273,831.25	372,662.50
06/15/2043	,		93,362.50	93,362.50	/
12/15/2043	190,000	6.250%	93,362.50	283,362.50	376,725.00
06/15/2044	,		87,425.00	87,425.00	,-
12/15/2044	200,000	6.500%	87,425.00	287,425.00	374,850.00
06/15/2045			80,925.00	80,925.00	
12/15/2045	215,000	6.500%	80,925.00	295,925.00	376,850.00
06/15/2046	,		73,937.50	73,937.50	,
12/15/2046	225,000	6.500%	73,937.50	298,937.50	372,875.00
06/15/2047			66,625.00	66,625.00	
12/15/2047	240,000	6.500%	66,625.00	306,625.00	373,250.00
06/15/2048	,		58,825.00	58,825.00	,
12/15/2048	255,000	6.500%	58,825.00	313,825.00	372,650.00
06/15/2049	- /		50,537.50	50,537.50	, · · ·
12/15/2049	275,000	6.500%	50,537.50	325,537.50	376,075.00
06/15/2050			41,600.00	41,600.00	
12/15/2050	290,000	6.500%	41,600.00	331,600.00	373,200.00
06/15/2051			32,175.00	32,175.00	
12/15/2051	310,000	6.500%	32,175.00	342,175.00	374,350.00

BOND DEBT SERVICE

\$4,930,000 Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/15/2052			22,100,00	22,100.00	
12/15/2052	330,000	6.500%	22,100.00	352,100.00	374,200.00
06/15/2053			11,375.00	11,375.00	
12/15/2053	350,000	6.500%	11,375.00	361,375.00	372,750.00
	4,930,000		6,309,763.86	11,239,763.86	11,239,763.86

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project) Acquisition & Construction Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.466380%)
11/16/23 03/13/24 03/15/24 05/16/24 06/05/24 08/16/24 09/10/24 11/30/24 11/30/24	Beg Bal Bal Acc	-4,404,134.05 6,925.00 1,712,131.73 -4,170.68 700.00 270.00 -3,056.23 2,843,996.30 10,082.79	-5,330,606.42 8,210.19 2,029,163.96 -4,889.94 817.97 311.57 -3,511.81 3,222,044.85 11,423.08
11/16/26	TOTALS:	162,744.86	-67,036.55

ISSUE DATE: 11/16/23 REBATABLE ARBITRAGE: -67,036.55
COMP DATE: 11/16/26 NET INCOME: 162,744.86
BOND YIELD: 6.466380% TAX INV YIELD: 4.768369%

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project) Debt Service Reserve Fund

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.466380%)
11/16/23 05/16/24 09/10/24 11/30/24 11/30/24	Beg Bal Bal Acc	-188,693.75 4,170.68 3,056.23 190,105.60 673.98	-228,388.17 4,889.94 3,511.81 215,376.08 763.57
11/16/26	TOTALS:	9,312.74	-3,846.77

ISSUE DATE: 11/16/23 REBATABLE ARBITRAGE: -3,846.77
COMP DATE: 11/16/26 NET INCOME: 9,312.74
BOND YIELD: 6.466380% TAX INV YIELD: 4.760541%

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project) Costs of Issuance Account

ARBITRAGE REBATE CALCULATION DETAIL REPORT

			FUTURE VALUE @
		RECEIPTS	BOND YIELD OF
DATE	DESCRIPTION	(PAYMENTS)	(6.466380%)
11/16/23	Beg Bal	-196,475.00	-237,806.32
11/16/23		55,000.00	66,570.03
11/16/23		49,000.00	59,307.85
11/16/23		47,000.00	56,887.12
11/16/23		30,000.00	36,310.93
11/16/23		6,000.00	7,262.19
11/16/23		1,750.00	2,118.14
11/22/23		6,125.00	7,405.62
12/15/23		1,500.00	1,806.26
05/28/24		113.40	132.67
11/16/26	TOTALS:	13.40	-5.50

ISSUE DATE: 11/16/23 REBATABLE ARBITRAGE: -5.50 COMP DATE: 11/16/26 NET INCOME: 13.40 BOND YIELD: 6.466380% TAX INV YIELD: 4.802352%

Bridgewalk Community Development District (Osceola County, Florida) Special Assessment Bonds, Series 2023 (Assessment Area Two Project) Rebate Computation Credit

ARBITRAGE REBATE CALCULATION DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (6.466380%)
11/16/24		-2,070.00	-2,350.97
11/16/26	TOTALS:	-2,070.00	-2,350.97

ISSUE DATE: 11/16/23 REBATABLE ARBITRAGE: -2,350.97

COMP DATE: 11/16/26 BOND YIELD: 6.466380%