

*Riverwalk
Community Development District*

Meeting Agenda

November 20, 2024

AGENDA

Riverwalk

Community Development District

219 East Livingston Street, Orlando, Florida 32801

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

November 13, 2024

**Board of Supervisors
Riverwalk
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Riverwalk Community Development District** will be held on **Wednesday, November 20, 2024 at 3:30 PM at the Offices of GMS-CF, 219 E. Livingston Street, Orlando, FL 32801**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oaths of Office to Newly Elected Board Members
 - B. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Electing Officers
 - D. Consideration of Resolution 2025-02 Electing Officers
4. Approval of Minutes of the August 21, 2024 Board of Supervisors Meeting and Acceptance of Minutes of the November 5, 2024 Landowners' Meeting
5. Consideration of Amendment to Pond Maintenance Contract (*Under Separate Cover*)
6. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2024
7. Ratification of Non-Ad Valorem Assessment Administration Agreement with the Orange County Property Appraiser
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Manager's Report
 - i. Contract Approval for Landscape Maintenance with Exclusive Landscaping
9. Other Business
10. Supervisor's Requests
11. 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

SECTION III

SECTION B

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVERWALK COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Riverwalk Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Orlando, Florida; and

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners’ meeting is required to be held within 90 days of the District’s creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held on November 05, 2024, at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvas the votes and declare and certify the results of said election.

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

Section 1. The following individuals are found, certified, and declared to have been duly elected as Supervisor of and for the District, having been elected by the votes cast in their favor as shown:

<u>Mary Burns</u>	Seat 2	Votes	<u>400</u>
<u>Justin Grauer</u>	Seat 4	Votes	<u>400</u>
<u>Val Lescano</u>	Seat 5	Votes	<u>399</u>

Section 2. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisor, the above-named individuals are declared to have been elected for the following term of office:

<u>Mary Burns</u>	4 Year Term
<u>Justin Grauer</u>	4 Year Term
<u>Val Lescano</u>	2 Year Term

Section 3. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20th DAY OF NOVEMBER 2024.

**RIVERWALK COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

SECTION D

RESOLUTION 2025-02

**A RESOLUTION ELECTING THE OFFICERS OF THE RIVERWALK
COMMUNITY DEVELOPMENT DISTRICT, CITY OF ORLANDO,
FLORIDA.**

WHEREAS, the Riverwalk Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the District desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer	_____
Assistant Treasurer	_____
Assistant Treasurer	_____

PASSED AND ADOPTED this 20th day of November 2025.

ATTEST:

**RIVERWALK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

MINUTES

MINUTES OF MEETING
RIVERWALK
COMMUNITY DEVELOPMENT DISTRICT

The special meeting of the Board of Supervisors of the Riverwalk Community Development District was held Wednesday, August 21, 2024 at 3:30 p.m. at 219 E Livingston St, Orlando, Florida.

Present and constituting a quorum were:

Chris Wrenn	Chairman
Eric Baker	Vice Chairman
Mary Burns	Assistant Secretary

Also present were:

George Flint	District Manager
Ryan Dugan <i>by phone</i>	District Counsel
John Townsend	District Engineer
Jarett Wright	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the May 15, 2024
Board of Supervisors Meeting**

Mr. Flint presented the minutes from the May 15, 2024, meeting and asked the Board for any comments, corrections, or questions. The Board had no changes to the minutes.

On MOTION by Mr. Baker, seconded by Mr. Wrenn, with all in favor, the Minutes of the May 15, 2024, Board of Supervisors Meeting, were approved as presented.
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FOURTH ORDER OF BUSINESS

**Review and Acceptance of Fiscal Year
2023 Audit Report**

Mr. Flint presented the audit report on page 26 of the agenda package. He stated this is a clean audit with no finding or instances of noncompliance.

On MOTION by Mr. Wrenn, seconded by Mr. Baker, with all in favor, Accepting the Fiscal Year 2023 Audit Report, was approved.

FIFTH ORDER OF BUSINESS

Public Hearing

Mr. Flint asked for a motion to open the public hearing

On MOTION by Mr. Baker, seconded by Ms. Burns, with all in favor, the Public Hearing, was opened.

A. Consideration of Resolution 2024-04 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations

Mr. Flint noted this is attached as Exhibit 'A'. He stated the actuals have been updated through the end of June.

On MOTION by Mr. Baker, seconded by Ms. Burns, with all in favor, Resolution 2024-04 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2024-05 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint noted this will impose the assessments included in the budget the Board just adopted.

On MOTION by Mr. Wrenn, seconded by Ms. Burns, with all in favor, Resolution 2024-05 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

On MOTION by Mr. Baker, seconded by Ms. Burns, with all in favor, the Public Hearing, was closed.

SIXTH ORDER OF BUSINESS

Consideration of SFWMD Environmental Resource Permit Transfer

Mr. Flint stated the infrastructure is complete and in satisfactory condition. Mr. Flint added that staff suggests the Board approve this.

On MOTION by Ms. Burns, seconded by Mr. Wrenn, with all in favor, the SFWMD Environmental Resource Permit Transfer, was approved.

SEVENTH ORDER OF BUSINESS**Adoption of District Goals and Objectives**

Mr. Flint stated there was a change in Florida state statute that now requires Districts to adopt a set of goals and objectives. He asked if there were any questions, comments, or concerns.

On MOTION by Mr. Baker, seconded by Ms. Burns, with all in favor, the Adoption of Goals and Objectives, was approved.

EIGHTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Mr. Dugan had nothing further to report.

B. Engineer

Mr. Townsend presented the Engineer's Report.

C. District Manager's Report**i. Approval of Check Register**

Mr. Flint presented the check register for approval from May 1st through June 4th for \$11,912.54 and the detail is behind the summary. He asked for any questions, hearing none, the next item followed.

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

ii. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financials through the end of June. He asked for any questions.

iii. Approval of Fiscal Year 2025 Meeting Schedule

Mr. Flint stated the meeting will be held on the dates listed at 3:30 p.m.

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

D. Field Manager's Report

Mr. Wright stated there was a vehicle that hit the main exit way, it has already been rebuilt. He added they continue to work with Resort Pools to balance out the way the fountains are outputting.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Baker, seconded by Ms. Burns, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
RIVERWALK
COMMUNITY DEVELOPMENT DISTRICT

The Landowners' Meeting and Election of the Board of Supervisors of the Riverwalk Community Development District was held Tuesday, November 5, 2024 at 3:30 p.m. at 219 E. Livingston Street, Orlando, Florida.

Present were:

George Flint
Ryan Dugan- By Phone

FIRST ORDER OF BUSINESS

**Determination of Number of Voting Units
Represented**

Mr. Flint noted that George Flint was present on behalf of Pulte Home Company LLC, which owns 61.57 acres within the District equating to 493 total votes.

SECOND ORDER OF BUSINESS

Call to Order

Mr. Flint called the meeting to order.

THIRD ORDER OF BUSINESS

**Election of Chairman for the Purpose of
Conducting the Landowners' Meeting**

Mr. Flint was elected as Chairman to conduct the Landowners' meeting.

FOURTH ORDER OF BUSINESS

Nominations for the Position of Supervisor

Mr. Flint stated that the ballot he received nominated Mary Burns, Justin Grauer, and Val Lescano.

FIFTH ORDER OF BUSINESS

Casting of Ballots

Mr. Flint stated that Mary Burns received 400 votes, Justin Grauer received 400 votes, and Val Lescano received 399 votes.

SIXTH ORDER OF BUSINESS

Ballot Tabulation

Mr. Flint noted that Mary Burns and Justin Grauer will serve four-year terms, and Val Lescano will serve two-year terms.

SEVENTH ORDER OF BUSINESS

Landowner's Questions and Comments

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Flint adjourned the meeting.

SECTION V

*This item will be provided under
separate cover*

SECTION VI



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

September 9, 2024

Board of Supervisors
Riverwalk Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Riverwalk Community Development District, City of Orlando, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Riverwalk Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$4,400 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2024 must be provided to us no later than March 1, 2025, in order for us to complete the engagement by June 1, 2025.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by May 15, 2025 for the District's review, and a final draft audit report by June 1, 2025 for the District's review and approval.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Riverwalk Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: 

Title: Secretary / District Manager

Date: 9/16/24



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



**Peer Review
Program**

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

SECTION VII



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2024 between AMY MERCADO as Orange County Property Appraiser (Property Appraiser) and, Riverwalk CDD (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2025.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2025 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.
3. Taxing Authority agrees to perform the following acts in connection with this agreement:

- A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.
 - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.
 - C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.
 - D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.
4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.
5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.
6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to \$0 per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.
7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.
8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Riverwalk CDD

George Flint
Riverwalk Community Development District
Governmental Management Services
Central Florida, LLC
219 E. Livingston Street
Orlando, FL 32801
(407) 841-5524

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(321) 379-4707

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.
12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.
13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed _____
AMY MERCADO

Date _____

RIVERWALK CDD

Name _____
George S. Flink

Signed _____
[Signature]

Date _____
11/11/24

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

SECTION VIII

SECTION B

SECTION 1

Riverwalk Community Development District

Summary of Check Register

October 4, 2024 to November 7, 2024

Fund	Date	Check No.'s		Amount
General Fund	10/21/24	112-116	\$	18,777.00
	11/7/24	117-120	\$	24,586.10
Total Amount			\$	43,363.10

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/21/24	00013	7/01/24 9514	202403 320-53800-46200	LANDSCAPE MAINT MAR24	*	5,860.00	
		7/01/24 9515	202404 320-53800-46200	LANDSCAPE MAINT APR24	*	5,860.00	
		7/01/24 9516	202405 320-53800-46200	LANDSCAPE MAINT MAY24	*	5,860.00	
EXCLUSIVE LANDSCAPING GROUP, INC.							17,580.00 000112
10/21/24	00002	10/01/24 91580	202410 310-51300-54000	SPECIAL DISTRICT FEE FY25	*	175.00	
FLORIDA DEPARTMENT OF ECONOMIC OPP							175.00 000113
10/21/24	00001	8/31/24 42	202408 320-53800-48000	INSPECT PROTECTIVE FENCE	*	200.00	
GOVERNMENTAL MANAGEMENT SERVICES							200.00 000114
10/21/24	00011	10/01/24 24601	202410 320-53800-46900	FOUNTAIN MAINT OCT24	*	550.00	
MCDONNELL CORPORATION DBA RESORT							550.00 000115
10/21/24	00004	9/29/24 10116450	202409 310-51300-48000	NOTICE BOS MEETING DATES	*	272.00	
TRIBUNE PUBLISHING COMPANY LLC DBA							272.00 000116
11/07/24	00008	10/30/24 18533	202410 320-53800-47000	LAKE MAINTENANCE OCT24	*	775.00	
		10/30/24 18538	202410 320-53800-47000	M/M LAKE MAINT OCT24	*	200.00	
AQUATIC WEED MANAGEMENT, INC							975.00 000117
11/07/24	00013	7/01/24 9517	202406 320-53800-46200	LANDSCAPE MAINT JUN24	*	5,860.00	
		7/01/24 9518	202407 320-53800-46200	LANDSCAPE MAINT JUL24	*	5,860.00	
		8/01/24 9519	202408 320-53800-46200	LANDSCAPE MAINT AUG24	*	5,860.00	
		10/16/24 10468	202409 320-53800-49000	HURRICANE HELENE CLEAN UP	*	350.00	
EXCLUSIVE LANDSCAPING GROUP, INC.							17,930.00 000118
11/07/24	00001	10/01/24 43	202410 310-51300-34000	MANAGEMENT FEES OCT24	*	3,541.67	
		10/01/24 43	202410 310-51300-35200	WEBSITE ADMIN OCT24	*	105.00	
		10/01/24 43	202410 310-51300-35100	INFORMATION TECH OCT24	*	157.00	

RVWK RIVERWALK CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/01/24	43		202410 310-51300-31300	DISSEMINATION SVCS OCT24	*	416.67	
10/01/24	43		202410 310-51300-51000	OFFICE SUPPLIES OCT24	*	.24	
10/01/24	43		202410 310-51300-42000	POSTAGE OCT24	*	5.52	
10/01/24	44		202410 320-53800-34000	FIELD MANAGEMENT OCT24	*	1,312.50	
GOVERNMENTAL MANAGEMENT SERVICES							5,538.60 000119
11/07/24	00005	10/21/24	3467882 202409 310-51300-31500	GENERAL COUNSEL SEP24	*	142.50	
KUTAK ROCK LLP							142.50 000120
TOTAL FOR BANK A						43,363.10	
TOTAL FOR REGISTER						43,363.10	

SECTION 2

Riverwalk
Community Development District

Unaudited Financial Reporting
September 30, 2024



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Riverwalk
Community Development District
Combined Balance Sheet
September 30, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 31,978	\$ -	\$ -	\$ 31,978
Series 2024				
Reserve	\$ -	\$ 194,370	\$ -	\$ 194,370
Interest	\$ -	\$ 149,252	\$ -	\$ 149,252
Revenue	\$ -	\$ 2,498	\$ -	\$ 2,498
Construction	\$ -	\$ -	\$ 3,253	\$ 3,253
Cost of Issuance	\$ -	\$ -	\$ 102	\$ 102
Due from Developer	\$ 18,073	\$ -	\$ 808	\$ 18,881
Due from other	\$ 593	\$ -	\$ -	\$ 593
Prepaid Expenses	\$ 15,588	\$ -	\$ -	\$ 15,588
Total Assets	\$ 66,232	\$ 346,120	\$ 4,163	\$ 416,514
Liabilities:				
Accounts Payable	\$ 38,275	\$ -	\$ -	\$ 38,275
Contracts Payable	\$ -	\$ -	\$ 808	\$ 808
Unearned Revenue	\$ 593	\$ -	\$ -	\$ 593
Total Liabilities	\$ 38,868	\$ -	\$ 808	\$ 39,676
Fund Balance:				
Assigned:				
Debt Service - Series 2024	\$ -	\$ 346,120	\$ -	\$ 346,120
Capital Projects Fund	\$ -	\$ -	\$ 3,355	\$ 3,355
Unassigned	\$ 27,364	\$ -	\$ -	\$ 27,364
Total Fund Balances	\$ 27,364	\$ 346,120	\$ 3,355	\$ 376,839
Total Liabilities & Fund Balance	\$ 66,232	\$ 346,120	\$ 4,163	\$ 416,514

Riverwalk
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 103,761	\$ 103,761	\$ 107,008	\$ 3,247
Assessments - Direct	\$ 149,441	\$ 149,441	\$ 149,441	\$ -
Developer Contributions	\$ 107,133	\$ 107,133	\$ 40,610	\$ (66,523)
Total Revenues	\$ 360,335	\$ 360,335	\$ 297,059	\$ (63,276)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
FICA Expense	\$ 918	\$ 918	\$ -	\$ 918
Engineering	\$ 13,000	\$ 13,000	\$ 2,692	\$ 10,308
Attorney	\$ 25,000	\$ 25,000	\$ 17,740	\$ 7,260
Audit	\$ 4,000	\$ 4,000	\$ 2,800	\$ 1,200
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450
Dissemination	\$ 5,000	\$ 5,000	\$ 1,667	\$ 3,333
Trustee Fees	\$ 4,042	\$ 4,042	\$ -	\$ 4,042
Management Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Telephone	\$ 300	\$ 300	\$ -	\$ 300
Postage & Delivery	\$ 1,000	\$ 1,000	\$ 36	\$ 964
Insurance	\$ 5,500	\$ 5,500	\$ 5,200	\$ 300
Copies	\$ 500	\$ 500	\$ 43	\$ 457
Legal Advertising	\$ 10,000	\$ 10,000	\$ 1,324	\$ 8,676
Contingencies	\$ 2,500	\$ 2,500	\$ 508	\$ 1,992
Office Supplies	\$ 250	\$ 250	\$ 2	\$ 248
Travel Per Diem	\$ 500	\$ 500	\$ -	\$ 500
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 133,135	\$ 133,135	\$ 80,185	\$ 52,950

Riverwalk

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
<u>Operations & Maintenance</u>				
<u>Field Expenditures</u>				
Field Management	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Property Insurance	\$ 8,000	\$ 8,000	\$ 527	\$ 7,473
Electric	\$ 2,500	\$ 2,500	\$ 106,359	\$ (103,859)
Streetlights	\$ 54,000	\$ 54,000	\$ 22,053	\$ 31,947
Water & Sewer	\$ 9,500	\$ 9,500	\$ -	\$ 9,500
Landscape Maintenance	\$ 85,000	\$ 85,000	\$ 35,160	\$ 49,840
Landscape Contingencies	\$ 12,500	\$ 12,500	\$ -	\$ 12,500
Irrigation Repairs	\$ 5,500	\$ 5,500	\$ -	\$ 5,500
Lake Maintenance	\$ 12,500	\$ 12,500	\$ 9,300	\$ 3,200
Fountain Maintenance	\$ 5,200	\$ 5,200	\$ 8,010	\$ (2,810)
Repairs & Maintenance	\$ 7,500	\$ 7,500	\$ 496	\$ 7,004
Contingency	\$ 10,000	\$ 10,000	\$ 350	\$ 9,650
Total Operations & Maintenance	\$ 227,200	\$ 227,200	\$ 197,255	\$ 29,945
Total Expenditures	\$ 360,335	\$ 360,335	\$ 277,440	\$ 82,895
Net Change in Fund Balance	\$ -		\$ 19,618	
Fund Balance - Beginning	\$ -		\$ 7,746	
Fund Balance - Ending	\$ -		\$ 27,364	

Riverwalk

Community Development District

Debt Service Fund Series 2024

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
<u>Revenues:</u>				
Interest	\$ -	\$ -	\$ 5,731	\$ 5,731
Total Revenues	\$ -	\$ -	\$ 5,731	\$ 5,731
<u>Expenditures:</u>				
Interest Expense - 11/1	\$ -	\$ -	\$ -	\$ -
Principal Expense - 5/1	\$ -	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 5,731	\$ 5,731
<u>Other Financing Sources/(Uses):</u>				
Bond Proceeds	\$ -	\$ -	\$ 343,622	\$ 343,622
Transfer In/(Out)	\$ -	\$ -	\$ (3,233)	\$ (3,233)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 340,389	\$ 340,389
Net Change in Fund Balance	\$ -	\$ -	\$ 346,120	\$ 346,120
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 346,120	\$ 346,120

Riverwalk
Community Development District
Series 2024 Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
<u>Revenues:</u>				
Developer Contributions	\$ -	\$ -	\$ 4,976	\$ 4,976
Interest	\$ -	\$ -	\$ 21	\$ 21
Total Revenues	\$ -	\$ -	\$ 4,997	\$ 4,997
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ 4,934,126	\$ (4,934,126)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 317,765	\$ (317,765)
Total Expenditures	\$ -	\$ -	\$ 5,251,891	\$ (5,251,891)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (5,246,893)	
<u>Other Financing Sources/(Uses):</u>				
Bond Proceeds	\$ -	\$ -	\$ 5,241,378	\$ 5,241,378
Developer Advances	\$ -	\$ -	\$ 5,637	\$ 5,637
Transfer In/Out	\$ -	\$ -	\$ 3,233	\$ 3,233
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 5,250,248	\$ 5,250,248
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 3,355	

Riverwalk
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ -	\$ 66	\$ 105,796	\$ -	\$ 670	\$ -	\$ -	\$ 388	\$ -	\$ -	\$ 87	\$ 107,008
Assessments - Direct	\$ -	\$ 74,720	\$ -	\$ -	\$ 37,360	\$ -	\$ -	\$ 37,360	\$ -	\$ -	\$ -	\$ -	\$ 149,441
Developer Contributions	\$ 15,985	\$ 6,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,073	\$ 40,610
Total Revenues	\$ 15,985	\$ 81,273	\$ 66	\$ 105,796	\$ 37,360	\$ 670	\$ -	\$ 37,360	\$ 388	\$ -	\$ -	\$ 18,160	\$ 297,059
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 213	\$ 757	\$ -	\$ -	\$ 133	\$ 928	\$ -	\$ -	\$ -	\$ 133	\$ 530	\$ -	\$ 2,692
Attorney	\$ 126	\$ 1,712	\$ 1,331	\$ 715	\$ 1,893	\$ 1,387	\$ 2,814	\$ 4,716	\$ 792	\$ 894	\$ 1,220	\$ 143	\$ 17,740
Audit	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ 417	\$ 417	\$ 417	\$ 1,667
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 40,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 1	\$ 5	\$ 3	\$ 1	\$ 5	\$ 2	\$ 2	\$ 5	\$ 4	\$ 3	\$ 3	\$ 3	\$ 36
Insurance	\$ 5,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 43
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197	\$ 246	\$ -	\$ -	\$ 609	\$ 272	\$ 1,324
Contingencies	\$ 38	\$ 46	\$ 38	\$ 38	\$ 48	\$ 40	\$ 48	\$ 48	\$ 40	\$ 40	\$ 40	\$ 40	\$ 508
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 14,336	\$ 6,103	\$ 4,955	\$ 4,337	\$ 8,462	\$ 5,940	\$ 6,657	\$ 8,598	\$ 4,836	\$ 5,070	\$ 6,403	\$ 4,487	\$ 80,185
<u>Operations & Maintenance</u>													
Field Expenditures													
Field Management	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 15,000
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527	\$ -	\$ 527
Electric	\$ 5,290	\$ -	\$ 5,130	\$ 13,436	\$ 11,235	\$ 11,220	\$ 10,171	\$ 8,519	\$ 9,636	\$ 10,164	\$ 10,967	\$ 10,591	\$ 106,359
Streetslights	\$ 598	\$ -	\$ 1,225	\$ 1,176	\$ 2,338	\$ 1,626	\$ 2,525	\$ 2,525	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,511	\$ 22,053
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,860	\$ 5,860	\$ 5,860	\$ 5,860	\$ 5,860	\$ 5,860	\$ -	\$ 35,160
Landscape Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 775	\$ 9,300
Fountain Maintenance	\$ -	\$ -	\$ 600	\$ 550	\$ 550	\$ 1,150	\$ 550	\$ 550	\$ 1,480	\$ 550	\$ 550	\$ 1,480	\$ 8,010
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296	\$ 200	\$ -	\$ 496
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 350
Total Operations & Maintenance	\$ 7,912	\$ 2,025	\$ 8,980	\$ 17,187	\$ 16,148	\$ 21,881	\$ 21,131	\$ 19,478	\$ 21,511	\$ 21,406	\$ 22,639	\$ 16,957	\$ 197,255
Total Expenditures	\$ 22,249	\$ 8,128	\$ 13,936	\$ 21,524	\$ 24,610	\$ 27,821	\$ 27,788	\$ 28,076	\$ 26,347	\$ 26,475	\$ 29,042	\$ 21,444	\$ 277,440
Net Change in Fund Balance	\$ (6,264)	\$ 73,145	\$ (13,870)	\$ 84,272	\$ 12,751	\$ (27,151)	\$ (27,788)	\$ 9,284	\$ (25,959)	\$ (26,475)	\$ (29,042)	\$ (3,285)	\$ 19,618

Riverwalk
Community Development District
Long Term Debt Report

Series 2024, Special Assessment Revenue Bonds		
Interest Rate:	4.650%, 5.500%, 5.800%	
Maturity Date:	5/1/2054	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$194,370	
Reserve Fund Balance	\$194,370	
Bonds Outstanding - 5/8/24		\$5,585,000
Current Bonds Outstanding		\$5,585,000

Riverwalk CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessments	\$	110,204.31	\$	110,204.31
Net Assessments	\$	103,592.05	\$	103,592.05

ON ROLL ASSESSMENTS

							100.00%	100.00%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>General Fund</i>	<i>Total</i>
12/21/23	6	\$0.00	\$0.00	\$0.00	\$66.09	\$66.09	\$66.09	\$66.09
01/12/24	7	\$110,204.31	(\$4,407.97)	\$0.00	\$0.00	\$105,796.34	\$105,796.34	\$105,796.34
03/13/24	9	\$0.00	\$0.00	\$0.00	\$670.28	\$670.28	\$670.28	\$670.28
06/12/24	12	\$0.00	\$0.00	\$0.00	\$388.02	\$388.02	\$388.02	\$388.02
09/11/24	15	\$0.00	\$0.00	\$0.00	\$87.18	\$87.18	\$87.18	\$87.18
TOTAL		\$ 110,204.31	\$ (4,407.97)	\$ -	\$ 1,211.57	\$ 107,007.91	\$ 107,007.91	\$ 107,007.91

103%	Net Percent Collected
\$ -	Balance Remaining to Collect

Direct Bill Assessments

Beachline North Residential, LLC 2024-01					
			Gross Assessments	\$158,979.50	\$158,979.50
			Net Assessments	\$149,440.73	\$149,440.73
				100%	100%
Date Received	Due Date	Check Number	Net Assessed	Amount Received	O & M
11/17/23	12/1/23	95021978	\$74,720.37	\$74,720.37	\$74,720.37
1/31/24	2/1/24	95023635	\$37,360.18	\$37,360.18	\$37,360.18
5/1/24	5/1/24	95025637	\$37,360.18	\$37,360.18	\$37,360.18
			\$ 149,440.73	\$ 149,440.73	\$ 149,440.73

SECTION C

Riverwalk CDD

Field Management Report



November 20th, 2024

Jarett Wright

Field Manager

GMS

Site Items

Monument Signs / Fountains

- ✚ The entrance side monument fountain pump was warranty replaced and is now fully operational.
- ✚ All landscape lighting was inspected and is working correctly. The backlighting of the Everbe sign continues to have issues. Working with the installation vendor to resolve.
- ✚ New winter annuals were installed in various plant beds in the community.



Site Items

Pond Fountains / Electrical Issues

- ✚ The Tract S-2 fountains were down due to an issue with the electrical meter and has since be repaired by Duke Energy.
- ✚ All fountain timers were reset to account for daylight savings time.
- ✚ Issues with one fountain located at Tract S-1 are currently being investigated by the vendor.
- ✚ A photocell that powers The Parks landscape lighting is damaged and will be replaced.



Site Items

Hurricane Cleanup

- ✚ No major damage to report from the hurricane.
- ✚ Multiple trees had fallen and were straightened and re-staked by the landscape vendor.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-750-3599, or by email at jwright@gmscfl.com. Thank you.

Respectfully,
Jarett Wright

SECTION 1

**LANDSCAPE AND IRRIGATION MAINTENANCE AGREEMENT
BY AND BETWEEN RIVERWALK COMMUNITY DEVELOPMENT DISTRICT AND
EXCLUSIVE LANDSCAPING GROUP, INC.**

THIS AGREEMENT (“Agreement”) is made and entered into this ____ day of _____ 2024, by and between:

RIVERWALK COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in the City of Orlando, Florida, whose address is 219 East Livingston Street, Orlando, Florida 32801 (the “**District**”), and

EXCLUSIVE LANDSCAPING GROUP, INC., a Florida corporation, whose address is 399 Central Florida Parkway, Unit A, Orlando, Florida 32824 (the “**Contractor**” and, together with the District, the “**Parties**”).

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including surface water management systems, roadways, landscaping, and other infrastructure; and

WHEREAS, the District has a need to retain an independent contractor to provide landscape and irrigation maintenance services for certain lands within and around the District; and

WHEREAS, Contractor submitted a price quotation, attached hereto as **Exhibit B** and incorporated herein by reference (the “Price Quotation”), and represents that it is qualified to serve as a landscape and irrigation maintenance contractor and provide such services to the District.

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement, it is agreed that the Contractor is hereby retained, authorized, and instructed by the District to perform in accordance with the following covenants and conditions, which both the District and the Contractor have agreed upon:

1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. DESCRIPTION OF WORK AND SERVICES.

- A.** The District desires that the Contractor provide professional landscape and irrigation maintenance services within presently accepted standards. Upon all parties executing this Agreement, the Contractor shall provide the District with the specific services as set forth in this Agreement and attached Exhibits.
- B.** While providing the services identified in this Agreement, the Contractor shall assign such staff as may be required, and such staff shall be responsible

for coordinating, expediting, and controlling all aspects to assure completion of the services.

- C. The Contractor shall provide the specific professional services as shown in Section 3 of this Agreement.

3. SCOPE OF LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES. The duties, obligations, and responsibilities of the Contractor are those described in the Scope of Services attached hereto as **Exhibit A** in the designated areas as shown in the maintenance map attached hereto as **Exhibit C**. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. Attached Exhibits are intended to clarify the Price Quotation and Scope of Services to be provided herein; to the extent that any other provisions of the Exhibits conflict with the provisions of this Agreement, this Agreement shall control.

4. MANNER OF CONTRACTOR'S PERFORMANCE. Contractor agrees, as an independent contractor, to undertake work and/or perform or have performed such services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of all services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

A. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.

B. The Contractor agrees that the District shall not be liable for the payment of any work or services unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such work.

C. The District shall designate in writing a person to act as the District's Representative with respect to the services to be performed under this Agreement. The District Representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services.

(1) The District hereby designates the District Manager to act as its representative.

(2) The Contractor agrees to meet with the District Representative no less than one (1) time per month to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.

D. In the event that time is lost due to heavy rains (“Rain Days”), the Contractor agrees to reschedule its employees and divide their time accordingly to complete all scheduled services within one (1) week of any such Rain Days. The Contractor shall provide services on Saturdays if needed to make up Rain Days, but shall not provide services on Sundays. Contractor shall coordinate with the District Representatives to timely complete all such services.

E. Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor’s activities and work within twenty-four (24) hours. Contractor further understands and acknowledges that there are school children who may be traversing to and from school during regular school hours. Contractor shall use all due care to protect the safety school children who may be traversing to and from school, while Contractor is still on-site and performing the services herein, by being cognizant of their presence and prioritizing their safety.

5. COMPENSATION; TERM.

A. As compensation for the Services as described in this Agreement and as further described Exhibit A to this Agreement, the District agrees to pay Contractor **Five Thousand Eight Hundred Sixty Dollars (\$5,860.00) per month**, for a not-to-exceed total of **Seventy Thousand Three Hundred Twenty Dollars (\$70,320.00) annually**.

B. Work shall commence upon execution of this Agreement and end September 30, 2025 (“Initial Term”), unless terminated earlier in accordance with Section 14 below.

C. At the end of the Initial Term, the Agreement shall automatically renew for subsequent 1-year terms at the compensation established in Exhibit B pursuant to the same contract provisions as the Initial Term, unless terminated pursuant to the termination provisions herein or unless prohibited by the terms of the District’s Rules of Procedure due to competitive bidding requirements.

D. If the District should desire to add additional lands to be maintained, Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order(s) to this Agreement. The District shall prepare such addendum, addenda, or change order(s). Contractor shall not provide services to additional lands until such agreement is evidenced in writing. Fees for maintenance of any additional lands not included in the initial scope shall be negotiated between the District and the Contractor and agreed upon in writing.

E. If the District should desire additional work or services or Contractor has recommended repairs or additional work not within the scope of this Agreement, Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to a Work Authorization under this Agreement. Contractor shall not provide such additional services until such

Work Authorization is evidenced and executed by both parties in writing. Fees for any additional services shall negotiated between the District and the Contractor and agreed upon in writing. The Contractor shall be responsible for preparing all Work Authorizations in the form attached hereto as **Exhibit D** and submitting to the District for consideration.

E. The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

F. The Contractor shall maintain records conforming to usual accounting practices. As soon as may be practicable at the beginning of each month, the Contractor shall invoice the District for all services performed in the prior month and any other sums due to the Contractor. This invoice is due and payable within forty-five (45) days of receipt by the District, or in accordance with Florida's Prompt Payment Act, whichever is sooner. The invoice shall include such supporting information as the District may reasonably require the Contractor to provide.

6. INSURANCE.

A. The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the following insurance:

i. Worker's Compensation Insurance in accordance with the laws of the State of Florida.

ii. Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards: Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.

iii. Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.

iv. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

v. Contractual Liability Insurance with limits of not less than \$2,000,000 for general aggregate and \$2,000,000 for bodily injury and property damage (combined each occurrence).

vi. Pollution Insurance (covering third-party injury and property damage claims, including clean-up costs) with a limit not less than \$1,000,000.

B. The District, its staff, consultants, agents and supervisors shall be named as additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.

C. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

7. INDEMNIFICATION.

A. Contractor agrees to defend, indemnify, and hold harmless the District and its supervisors, officers, agents, employees, successors, assigns, members, affiliates, or representatives (each an "**Indemnified Party**" and collectively the "**Indemnified Parties**") from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the Indemnified Parties, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify an Indemnified Party for the an Indemnified Party's percentage of fault if the Indemnified Party is adjudged to be more than 50% at fault for any claims against the Indemnified Party and Contractor as jointly liable parties; however, Contractor shall indemnify the Indemnified Party for any and all percentage of fault attributable to Contractor for claims against the Indemnified Party, regardless whether the Indemnified Party is adjudged to be more or less than 50% at fault. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), and any interest accrued, all as incurred.

8. BACKGROUND CHECKS. The Contractor shall conduct background checks on any and all of its employees who will or may be providing landscape and irrigation maintenance services at the District. Contractor shall provide proof of same, if requested by the District.

9. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances ("Laws and Regulations"). If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.

10. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving notice of termination.

11. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

12. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

13. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

14. TERMINATION. The District agrees that the Contractor may terminate this Agreement with cause by providing sixty (60) days written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately with cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or offsets the District may have against the Contractor.

15. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

16. ASSIGNMENT. Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such written approval shall be void.

17. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

18. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

19. ENFORCEMENT OF AGREEMENT. In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and costs for trial, alternative dispute resolution, or appellate proceedings.

20. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the District and the Contractor relating to the subject matter of this Agreement.

21. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Contractor.

22. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

23. NOTICES. All notices, requests, consents and other communications under this Agreement (“Notices”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. If to the District: Riverwalk Community Development
District
219 East Livingston Street
Orlando, Florida 32801
Attn: District Manager

with a copy to: Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: District Counsel

B. If to the Contractor: Exclusive Landscaping Group, Inc.
399 Central Florida Parkway, Unit A
Orlando, Florida 32824
Attn: Jeremy LaPaglia

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notice on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

24. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and the Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Contractor any right, remedy, or claim under or by reason of this

Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Contractor and their respective representatives, successors, and assigns.

25. CONTROLLING LAW; VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The exclusive venue for any action arising hereunder shall be in a court of appropriate jurisdiction in and for Orange County, Florida.

26. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Governmental Management Services – Central Florida, LLC** (“Public Records Custodian”). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of this Agreement, transfer to the District, at no cost, all public records in Contractor’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, GFLINT@GMSCFL.COM, OR AT 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

27. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

28. ARM’S LENGTH TRANSACTION. This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. The District and the

Contractor participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

29. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

30. E-VERIFY. The Contractor agrees that it shall bear the responsibility for verifying the employment status of all persons it employs or subcontracts in the performance of this Agreement and agrees to otherwise comply with all applicable federal and Florida law, including but not limited to the Immigration Reform and Control Act of 1986, as amended, and Section 448.095, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

31. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

32. STATEMENT REGARDING CHAPTER 287 REQUIREMENTS. Contractor acknowledges that, in addition to all Laws and Regulations that apply to this Agreement, the following provisions of Florida law (“Public Integrity Laws”) apply to this Agreement:

- A. Section 287.133, *Florida Statutes*, titled *Public entity crime; denial or revocation of the right to transact business with public entities*;
- B. Section 287.134, *Florida Statutes*, titled *Discrimination; denial or revocation of the right to transact business with public entities*;
- C. Section 287.135, *Florida Statutes*, titled *Prohibition against contracting with scrutinized companies*;
- D. Section 287.137, *Florida Statutes*, titled *Antitrust violations; denial or revocation of the right to transact business with public entities; denial of economic benefits*; and
- E. Section 287.138, *Florida Statutes*, titled *Contracting with entities of foreign countries of concern prohibited*.

Contractor acknowledges that the Public Integrity Laws prohibit entities that meet certain criteria from bidding on or entering into or renewing a contract with governmental entities, including with the District (“Prohibited Criteria”). Contractor certifies that in entering into this Contract, neither it nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, meets any of the Prohibited Criteria, and in the event such status changes, Contractor shall immediately notify the District.

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

ATTEST:

**RIVERWALK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

WITNESS:

**EXCLUSIVE LANDSCAPING GROUP,
INC.**

By: _____
Print Name: _____

By: _____
Its: _____

Exhibit A: Scope of Services
Exhibit B: Price Quotation
Exhibit C: Maintenance Map
Exhibit D: Form of Work Authorization

EXHIBIT A SCOPE OF SERVICES

RIVERWALK CDD | GMS

RIVERWALK CDD

LANDSCAPE SCOPE OF WORK

The work for the landscape maintenance is to include the furnishing of all labor, materials, equipment, accessories, and services necessary or incidental to meet the requirements outlined in this scope below. The intention is to sustain all turf and plant materials in a healthy, vigorous growing condition, free from weeds, diseases, insects, and nutritional deficiencies as well as a completely operational irrigation system. All associated planted areas are to be kept in a continuous healthy, neat, clean and debris free condition for the entire life of the contract. The below scope is divided into "elements" to define the elements involved and required in the maintenance of the property.

General Services- Component "A"

Turf Maintenance

Turf maintenance is defined as all mowing, edging, trimming and cleanup of lawn areas. High traffic and high-profile areas such as the entrances and Amenity/clubhouse areas will be completely mowed, edged, trimmed and cleaned up prior to normal business hours of operation. In the event it becomes necessary to make a change in the mowing schedule for any reason, the CDD Management must be notified prior to adjustment of schedule. Mowing during inclement weather will not alleviate the contractor of responsibility for damage caused by the mowing of wet areas.

Mowing

Prior to mowing, remove and dispose of normal litter and debris from all landscape areas. Contractor will not run over litter with mowers.

St. Augustine, Bahia turf shall be mowed weekly during the growing season from April 1st through September 30th and bi-weekly during the winter season. It is understood that the contractor may be required to periodically add or delete mowing cycles based on weather or other factors with the consent of the CDD Management. Contractor should anticipate 42 mows annually for all common areas. Unirrigated pond areas and banks will be mowed 32 times annually as needed.

St. Augustine, zoysia and Bahia turf shall be cut with rotary mowers to maintain a uniform height. Bahia will be cut between 3.5" and 4.5". St Augustine will be cut between 4.5" and 5.5". Mowing heights will be set at 2"-3" for Zoysia turf. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Variation in the mowing pattern shall carried out when possible so as to not rut or cause paths.

Mowing of all ponds or wetland buffer areas shall be done with a 50" mower or larger discharging clippings away from the water. Any pond edges that cannot be reached with the full size mower will be string trimmed every other mow cycle at minimum or as needed to maintain an intended look as per the discretion of CDD management.

Visible clippings that may be left following mowing operations shall be removed from the site each visit. Discharging grass clippings into beds, tree rings or maintenance strips is prohibited and if it occurs they shall be removed prior to the end of each service day.

Contractor will take special care to prevent damage to plant material as a result of the mowing. Contractor is responsible for damages they cause while mowing.

Edging

Sidewalks, curbs, and concrete slabs, and other paved surfaces will be edged in conjunction with mowing operations each time. Beds, tree rings, and other landscape edges will be edged once during each detail rotation, every three weeks. Edging is defined as removal of unwanted turf and vegetation along the above borders by use of a mechanical edger. String trimmers are not to be used for edging and a proper edger will be used. Care will be taken to maintain bed edges as designed in either straight or curvilinear lines.

String Trimming

String Trimming shall be performed around road signs, guard posts, trees, shrubs, utility poles, and other obstacles where mowers cannot reach. Grass shall be trimmed to the same desired height as determined by the turf height specifications. String trimming shall be completed with each mowing cycle.

Maintaining grass-free areas by use of chemicals may be the preferred method in certain applications. Such use will only be done with prior approval of the CDD management.

Turf around the edge of all waterways shall be mowed or string trimmed to the natural water's edge during every other mowing cycle at minimum.

Blowing

When using mechanical blowers to clean curbs, sidewalks and other paved surfaces, care must be taken to prevent blowing grass clippings into beds, onto vehicles or onto other hardscape surfaces. In addition, care also must be taken to disrupt mulch from beds and any mulch blown out of beds must be placed back and raked smooth.

Damage Prevention/Repair

Special care shall be taken to protect building foundations, fencing, light poles, sign posts, monuments and other hardscape elements from mowing, edging or string trimming equipment damage. Contractor will agree to have repairs made by specialized contractors or reimburse the CDD or homeowners within 30 days for any damage to property caused by their crew members or equipment.

Detailing

Detailing of planted areas will be performed weekly in a sectional method, each section representing one-third of the entire property. Based on three sections, the contractor will completely detail the entire property once every three weeks at least. The exception will be the entrances, clubhouse areas and any other high profile or focal areas which should be tended to each week the crew is onsite. The detailing process will include trimming, pruning and shaping of all shrubbery, ornamental trees and groundcover, removal of tree suckers, structural pruning or cutbacks of select varieties of plant material and ornamental grasses as directed, as well as the defining of bed lines, tree saucers and the removal of all unwanted vegetation. A detail crew will be onsite at least one day per week 42-52 times per year as needed to accomplish the full amount of detail rotations.

Pruning

Prune trees, shrubs and groundcovers to encourage healthy growth and create a natural appearance. Prune to control the new plant growth, maintain the desired plant shape and remove dead, damaged, or diseased portions of the plant.

Use only hand pruners or loppers on trees and shrubs, particularly groundcover Juniper varieties. Hand shears or Topiary shears will be the preferred method of trimming most formal shrubs. Only use power shears on formal hedges where previous practice was to shear, or as directed by the CDD management.

Pruning of trees up to a height of 12 feet is included in the scope of the work. If pruning is required above the height of 12 feet, contractor shall propose an extra service to the CDD representative and acquire approval prior to performing the work. The branching height of trees shall be raised only for the following reasons:

Provide clearance for pedestrians, vehicles, mowers and buildings. Minimum 8ft of clearance is required along all walkways and parking areas. Maintain clearance from shrubs in bed areas. Improve visibility in parking lots and around entries.

Prune trees to remove weak branching patterns and provide corrective pruning for proper development. Cut back to branch collar without leaving stubs. Provide clean and flush cut with no tearing of the tree bark.

Prune to contain perimeter growth within intended bed areas. Established groundcover shall be maintained 4" to 6" away from adjacent hardscape and turf. Bevel or roll leading edges to avoid creating a harsh boxed look. Mature groundcover shall be maintained at a consistent, level height to provide a smooth and even appearance and separation from adjacent plant material.

Structural pruning will be required for several varieties of plants bi-annually, annually or semi- annually to maintain their scale and performance within the landscape. The methodology employed is to structurally prune one plant group throughout the entire property during the sectional detail rotation. All needed structural pruning will be done once per year at minimum. All Ornamental Grasses are to be haystack cut one time per year.

Crepe Myrtles are to be trimmed once per year in the winter months. Trimming should include removal of old blooms, sucker growth and any cross branching. Trimming should be done in such a way that cuts are no less than 12" away from previous year's cuts.

Pruning of all palms less than 15' in height will be included in the sectional rotation. Pruning consists of removal of all dead fronds, seedpods, and any loose boots.

Weed Control

Bed areas are to be left in a weed free condition after each detail service. While pre and post- emergent chemicals are acceptable means of control, weeds in bed areas larger than 3" shall be pulled by hand or string trimmed.

Hardscape cracks and expansion joints are to be sprayed in conjunction with the detail cycle to control weeds. Chemical practices shall not be a substitute for hand weeding where the latter is required.

Trash Removal

Removing trash from all landscape areas will be the responsibility of the contractor. The contractor will remove trash from all focal areas, including medians, around amenity areas, and monuments every visit. Other trash will be removed during normal detail rotations.

Policing

Contractor will police the grounds during each service visit to remove trash, debris and fallen tree litter as needed prior to mowing and edging. Contractor is not responsible for removal of excessive storm debris which would be performed with prior approval with supplemental proposal.

As needed contractor will dedicate supplemental personnel and specialized equipment to the removal of seasonal leaf drop from all landscape and hardscape areas during the months of November through April.

All litter shall be removed from the property and disposed of off-site.

Communication

Daily, the contractor will communicate with the CDD representative for any landscape issues requiring immediate attention.

Communication is of the utmost importance. Contractor will provide a weekly written report in a form approved by the CDD representative which highlights the main aspects of the previous week's maintenance activities. This can just be a checklist sent via email on Fridays or Mondays.

When requested by CDD management contractor will provide a Monthly Service Calendar for the upcoming period. **A copy of the preceding month's Irrigation Maintenance report and Lawn and Ornamental Fertilization report will be provided monthly.** A copy of these documents should be submitted to the CDD representative by the 5th of each month electronically, or in person. This is only necessary should management request, likely due to performance concerns, however the vendor should always have them should management request.

Contractor agrees to take part in regular weekly, bi-weekly or monthly inspections, as decided by CDD management, of the property to ensure their performance is satisfactory. *Contractor also agrees to complete any work that appears on punch lists resulting from inspections or reviews within three weeks of receiving them.* Contractor will have their Account Manager participate on its behalf and have their Lawn and Ornamental and Irrigation Managers or Technicians available for inspection meeting as needed or requested by CDD management.

Staffing

The Contractor shall have a well-experienced Foreman/Supervisor supervising all work onsite. This person should have knowledge of horticultural practices and be capable of properly supervising others. The Foreman/Supervisor should communicate regularly, daily when needed, with CDD management. Further, In order to maintain continuity, the same Foreman/Supervisor shall direct the scheduled maintenance operations throughout the year. Any anticipated changes in supervisory personnel shall be brought to the attention of the CDD representative prior to any such change. The intent is for maintenance personnel to familiarize themselves with the site.

The crew members should be properly trained to carry out their assigned task and should work in a safe professional manner. Each crew member should be in full uniform at all times.

Contractor is expected to staff the property with trained personnel experienced in commercial landscape maintenance. All personnel applying fertilizers, insecticides, herbicides, and fungicides must be certified by the state of FL. These individuals should be Best Management Practices Certified and hold a Limited Certification for Urban Landscape Commercial Fertilizer or a Certified Pest Control Operator or an employee with an ID card working under the supervision of a CPCO.

Contractor agrees to screen all crew members for criminal background. Also, contractor agrees to follow all INS guidelines for hiring and to maintain an I-9 and other required documents on each employee.

Holidays observed that do not require staffing include New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day, and any other day agreed to by CDD Management. Normal working hours are from 7:00 AM until 7:00 PM. No power equipment will be operated near homes before 9:00 AM. Efforts will be made such that ALL work performed around the Amenity Areas and pool area is to be completed prior to busy attendance hours. Saturdays will be made available for makeup work due to inclement weather from 8:00 AM until 5 PM.

Component "B" – Turf Care Program

ST. AUGUSTINE

Application Schedule – Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application schedule – St. Augustine

- January: Winter fertilization, broadleaf weed control and disease control
- March: Spring granular fertilization, broadleaf weed control, insect, and disease control
- May: Late spring heavy, 100% slow-release Nitrogen fertilization with Arena and weed Control
- October: Heavy fall granular fertilization and broadleaf weed/disease control

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a maximum of 4 lbs. of N/1000 square feet with a minimum of 50% slow release and a high Potassium blend in the fall fertilization to promote root development unless soil samples indicate the presence of sufficient Potassium. The winter liquid fertilization should contain a maximum of .5lbs of N/1000 square feet.

BAHIA – Where Applicable (Irrigated areas only)

Application Schedule - Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application Schedule - Bahia

- March: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.
- June: Chelated Iron application and Mole Cricket control.
- October: Complete liquid fertilizer and broadleaf weed control to include blanket pre-emergent.

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 2 lbs. of N/1000 square feet with a minimum of 30% slow release and a high Potassium blend in the late summer fertilization to promote root development unless soil samples indicate the presence of sufficient potassium.

Zoysia

Application Schedule - Minimum schedule, if more is needed it is up to the contractor to recommend.

Monthly Application Schedule - Zoysia

- January: IPM spot treatment for weeds as necessary and inspect/treat fungal activity. February: Pre-emergent herbicide/spot treatment for weeds and fungal activity.
- March: Fertilization. Spot treat weeds and treat fungal and insect activity as necessary.
- April: Liquid Fertilization with .5lb N, with Iron, post emergent weed control, insect/disease control as necessary.
- May: Fertilization
- June: Insect/weed/disease control as necessary. July: Insect/weed/disease control as necessary.
- August: spot treat weeds as necessary, inspect/treat fungal activity.
- September: Liquid Fertilization with emergent weed control, insect/disease control as necessary. October: Fertilization - Weed/insect/disease control as necessary.
- November: Blanket Pre-emergent herbicide, w/Liquid Iron. Spot treat weeds and inspect/treat fungal activity.
- December: Blanket potash - weeds as necessary, inspect/treat fungal activity.

Application Requirements: Fertilization

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

Insect/Disease Control

The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible to manage settings of irrigation timers.

Supplemental insecticide applications will be provided in addition to the normal preventive programs needed to provide control.

Weed Control

Weed control will be limited to the broadleaf variety and sedge type grasses under this program.

Contractor shall alert management of outbreaks of Crabgrass, Bermuda, Alexander and Dove grasses. Failure to do so will make the contractor liable for resulting turf loss. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.

Warranty

If the grass covered under this turf care program dies due to insect infestation, disease or improper fertilizer application, the affected grass will be replaced at no charge. Contractor will not be held responsible for turf loss due to conditions beyond their control. This includes nematodes, diseases such as Take-All Root Rot and weeds such as Crabgrass which are untreatable with currently available chemicals, high traffic areas, drainage problems, or acts of God. In the event these conditions exist, the contractor is responsible to employ whatever cultural practices can be reasonably performed to extend the life of the affected material.

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining. The irrigation system will be fully operational prior to any fertilizer application.

Soil testing will be carried out when needed at contractors' recommendation. Any changes to the fertilization schedule, products used, or techniques will be discussed with CDD management and agreed to by CDD management.

Component "C" – Tree/Shrub Care Program

Application Schedule – Trees and Shrubs

Monthly Application Schedule -

- March/April: Insect/disease control/fertilization. May/June: Insect/disease control as needed.
- July/August: Minor nutrient blend with insect/disease control.
- October: Disease control as needed December. Insect/disease control/fertilization as needed.

Application Requirements: Fertilization

Contractor will submit a schedule of materials to be used under this program along with application rates. Fertilizers selected must be appropriate for the plant material to be fertilized such as an acid forming fertilizer for Azaleas which require a lower soil pH.

Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 50% slow-release Nitrogen and a high Potassium blend in the fall fertilization to promote root development unless soil sample results indicate the presence of sufficient Potassium.

All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of plant material are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.

This program covers all fertility requirements on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

There will be a deep root feeding on an as needed basis to establish newly planted trees. Fertilizer will be distributed evenly under the drip zone of each plant. Special care will be taken not to "clump" fertilizer neither at the base nor in the crown of plants.

The irrigation system will be fully operational prior to any fertilizer application.

Soil testing will be carried out when needed at contractors' recommendation. Any changes to the fertilization schedule, products used, or techniques will be discussed with CDD management and agreed to by CDD management.

Insect/Disease Control

Insect and disease control is intended to mean a thorough inspection of all plantings for the presence of insect or disease activity and the appropriate treatment applied. All insect and disease infestations require follow-up applications for control and are included in this program.

Contractor is responsible for the continuous monitoring for the presence of damaging insects or disease. Any problems noted between regularly scheduled visits will be treated as a service call and responded to within 48 hours. Service calls due to active infestations are included in this program.

This program covers all disease and Insect activity on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.

Contractor will be required to apply all pesticides in accordance with labeled directions including the use of any Personal Protective Equipment.

Specialty Palms

Considering the investment in Specialty Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date etc.), contractor will include in their proposed Tree/Shrub program, a comprehensive quarterly fertilization and root/bud drench for potential disease and infestation.

When applicable, the contractor will monitor site tubes that have been installed to monitor ground water build up around the root ball of specimen palms to de-water them as necessary.

Warranty

If a plant or tree dies from insect or disease damage while under this Tree/Shrub Care Program, it will be replaced with one that is reasonably available by contractor if it is reasonably decided to be from negligence by the contractor determined by CDD management. Exclusions to this warranty would be Acts of God, along with pre-existing conditions, i.e. soil contamination or poor drainage, nematodes, borers, locusts and insects such as Asian Cycad Scale. Also excluded are diseases such as Verticillium and Fusarium Wilt, TPDD, Lethal Bronzing, Entomosporium Leaf Spot Fungus and Downey Mildew that are untreatable with currently available chemicals. In the event these conditions exist, the contractor is responsible to promptly report any detection to the CDD representative.

Component “D” – Irrigation Maintenance

Frequency of Service

Contractor will perform the following itemized services under “Specifications” on a monthly basis completing 25% of the inspection each week. The irrigation inspection will should be performed during the same week(s) each month. Repairs under \$500 should be carried out each month with just verbal confirmation. Anything over \$500 requires written approval.

Specifications

- Activate each zone of the system.
- Visually check for any damaged heads or heads needing repair.
- Visually check all landscape areas irrigated with Netafim drip lines to ensure proper water flow and pressure.
- Clean filters located at each zone valve monthly if applicable. Clean, straighten or adjust any heads not functioning properly.
- Straighten, re-attach to bracing and touch up paint on riser heads as needed. Report any valve or valve box that may be damaged in any way.
- Leave areas in which repairs or adjustments are made free of debris.
- Adjust controller to the watering needs as dictated by weather conditions, seasonal requirements, and water management district restrictions including adjusting of rain sensors.
- Contractor will provide a written report of the findings by zone. Qualifying Statements
- Repairs
- Repairs that become necessary and that are over and above the routine monthly inspections will be done on a time and material basis. Hourly irrigation repair rates will be defined in overall landscape maintenance contract.
- Request for authorization must be submitted to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work. It is up to CDD management’s discretion to allow contractor to proceed with repairs at an agreed threshold without prior approval.

Service Calls

Service Calls required between scheduled visits will be billed on a time and material basis at the rates extra pricing rates.

When not an emergency, request for authorization must be submitted in written form to the CDD representative for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the CDD representative prior to initiating any work.

Contractor will pay special attention during irrigation (IMC) maintenance inspections to ensure that sprinkler heads are positioned so that water does not spray directly onto buildings, windows, or parking areas.

Contractor will be held responsible for any accident that arises from the over spray of water on hard surfaces if it is determined that the contractor was negligent in performing monthly irrigation maintenance.

Damage resulting from contractor’s crews working on the property (i.e., mower and edger cuts) will be repaired at no charge to the CDD within 24 hours of being detected.

Contractor shall not be held responsible for any system failure caused by lightning, construction work, pre-existing conditions, freeze or other acts of God.

Contractor shall not be held responsible for damage to the landscape caused by mandatory water restrictions placed on the property by the governing water management district.

Contractor will visually inspect irrigation system weekly while performing routine maintenance.

Contractor will provide a 24 hour "Emergency" number for irrigation repairs.

Contractor shall take all required readings from meters or at pump stations as required and work with the CDD representative to file all quarterly and/or semi-annual reports to the Water Management District.

Component "E" – Additional Services

To be priced separately but as part of the landscape contract. These services are subject to bids at management's discretion at any point.

Note: Additional services work is to be considered as a supplement of the overall Landscape Maintenance contract. All Special Services work is to be performed by supplemental crews. CDD management can bid out these services at their discretion and work is to be completed according to this scope, or as CDD Management agrees. In addition, contractor should and is expected to recommend when they believe these services should be carried out in their bid documents. Additionally, all "Additional Services" will be billed in the month they are performed as a separate line item on that month's invoice. Additional services costs will not be spread out across the full annual contract.

E. 1 - Bedding Plants – Annuals (If Applicable)

The nature and purpose of "Flower Beds" is to draw attention to the display. The highest level of attention should be placed on their on-going care.

Schedule

The most appropriate seasonal annuals will be used. A standard yearly rotation includes but is not limited to: All flower beds on the property will be changed out four (4) times per year during the months of January, April, July, and October. Changes to the amounts of annuals, rotations timing, or date of installation can be made at CDD management discretion.

Contractor recognizes that flower beds are intended to highlight and beautify high profile areas and should be selected for color, profusion, and display.

All newly planted beds will have a minimum of 50% of the plants in bloom at the time of installation and they shall be 4 ½" individual pots.

Contractor will obtain prior approval of plant selection from the CDD representative 2 weeks before installation.

Installation

Plants are to be installed utilizing a triangular spacing of 9" O.C. between plants.

Annually, prior to the Spring change out, existing soil will be removed to a depth of 6" in all annual beds and replaced with clean growing medium composed of 60% peat and 40% fine aged Pine Bark.

All beds will be cleaned, and hand or machine cultivated to a depth of 6" prior to the installation of new plants.

Create a 2" trench where the edge of the bed is adjacent to turf or hardscape.

A granular time-release fertilizer and a granular systemic fungicide will be incorporated into the bedding soil at the time of installation.

All beds should be covered with 1" layer of Pine bark Fines after planting.

Follow-up applications of fertilizer, fungicide and insecticide are provided as needed.

Annuals that require replacement due to over-irrigation or under-irrigation will be replaced immediately by contractor without charge to the CDD.

Maintenance

Flower beds unique to the property will be reviewed daily or at each service visit for the following:

Removal of all litter and debris.

Beds are to remain weed – free at all times.

All declining blooms are to be removed immediately.

Inspect for the presence of insect or disease activity and treat immediately.

Seed heads are to be removed from plants as soon as they appear. "Pinching" of certain varieties weekly is to be a part of the on-going maintenance as well. Frequent "pinching" will result in healthier, more compact plants.

Prolific bloomers such as Salvia require that 10% to 20% of healthy blooms are to be removed weekly. Pre-emergent herbicides are not to be used in annual beds.

Contractor guarantees the survivability and performance of all annual plantings for a period of 90 days. Any plant that fails to perform during this period will be immediately replaced at the contractor's expense.

Warranty

Any bedding plant that dies due to insect damage or disease will be replaced under warranty.

Exclusions to this warranty would be freeze, theft, or vandalism.

E.2 - Bed Dressing

Application of designated mulching to community bed spaces.

Schedule

Mulching will be carried out twice per year. Once in the spring, once in the fall. The most desirable months are May and Early November. Mulch will be priced "per yard". Application will be completed within a two-week time period.

Installation

Prior to application, areas will be prepared by removing all foreign debris and establishing a defined, uniform edge to all bed and tree rings as well as a 1" to 2" deep trench along all hardscape surfaces to include equipment pads, in order to hold the mulch in place. Bed dressing should be installed in weed free beds that have been properly edged and prepared.

Bed Dressing should be installed to maintain a 2" thickness in all bed areas, including tree rings in lawn areas and maintenance strips unless otherwise directed by the CDD representative. Some areas will require more mulch than others. Focal areas are to be prioritized. If at any point the application does not allow enough yards to maintain 2-inch depth across beds, then an additional proposal will be created by the contractor for the additional needed yards.

E.3 - Palm Trimming Schedule

Specimen Date Palms such as Phoenix varieties (i.e. Dactylifera, Sylvester, Senegal Date, etc.) in excess of 12' will be trimmed up to two times per year in June and/or December as needed. All vegetation will be removed from their trunk and nut and loose or excessive boots will be removed and/or cross cut during this process. Contractor will monitor for disease and recommend treatment if necessary.

All palms less than 15' will be trimmed as needed by the detail crew during the regular detail rotation as outlined in General Services.

Washingtonia palms in excess of 15' will be trimmed up to two times per year in the months of February and August as needed.

All palms other than Washingtonia, in excess 15' will be trimmed up to once per year in the month of August.

Trimming shall include removal of all dead fronds, loose boots and seed stalks.

Trim palms so that the lowest remaining fronds are left at a ten and two o'clock profile or nine and three o'clock at the discretion of management. "Hurricane" cuts are only to be done at the direction of the CDD representative.

When trimming, cut the frond close to the trunk without leaving "stubs".

It is imperative that the contractor use clean and sanitized tools, sanitizing their tools thoroughly from tree to tree.

**EXHIBIT B
PRICE QUOTATION**



LANDSCAPE SERVICES AGREEMENT

Preamble:

Date: 9/10/2024

Exclusive: Exclusive Landscaping Group, LLC

Client: Riverwalk CDD (EverBe)

Contract Start Date: March 1st 2024

Contract End Date: March 31st 2025

Service Fee*: \$5,860.00/month \$70,320.00 /year **Plus sales tax where applicable*

**EXHIBIT C
MAINTENANCE AREA MAP**



EXHIBIT D
FORM OF WORK AUTHORIZATION

WORK AUTHORIZATION NO. _____
LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES

THIS WORK AUTHORIZATION (“Work Authorization”), dated _____, 202____, authorizes additional work in accordance with the *LANDSCAPE AND IRRIGATION MAINTENANCE AGREEMENT BY AND BETWEEN RIVERWALK COMMUNITY DEVELOPMENT DISTRICT AND EXCLUSIVE LANDSCAPING GROUP, INC.*, dated _____, 2024 (“**Agreement**”), by and between:

RIVERWALK COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 219 East Livingston Street, Orlando, Florida 32801 (“**District**”); and

EXCLUSIVE LANDSCAPING GROUP, INC., a Florida corporation, whose address is 399 Central Florida Parkway, Unit A, Orlando, Florida 32824 (“**Contractor**”).

SECTION 1. SCOPE OF SERVICES. In addition to the Services described in the Agreement and any Exhibits, Amendments and Work Authorizations thereto, Contractor shall provide _____, as set forth in Contractor’s Proposal, dated _____, 202____, and attached hereto as **Exhibit A**, which is incorporated herein by reference, all in accordance with the terms of the Agreement (“**Additional Services**”). Contractor may make changes to the scope of Additional Services without further written authorization from the District, to the extent that such changes are communicated to Contractor by the District Representative and do not increase the price of the Additional Services.

SECTION 2. COMPENSATION. It is understood and agreed that the compensation for the Additional Services under this Work Authorization shall be in the amount of _____ **Dollars (\$_____)** and shall be remitted in the manner set forth in the Agreement. The total compensation for the Additional Services shall not exceed the actual services and/or work rendered under this Work Authorization. It is understood and agreed upon that the compensation for the completion of the Additional Services is based upon all materials and labor required to perform such services.

SECTION 3. FINAL AGREEMENT. This Work Authorization, together with the Agreement, any Exhibits, Amendments and Work Authorizations thereto, represents the entire understanding between the District and the Contractor with regard to the Additional Services and supersedes any previously executed proposal or agreement related to the provision of such services.

SECTION 4. ACCEPTANCE. Acceptance of this Work Authorization will authorize the Contractor to complete the Additional Services as outlined herein and is indicated by the signature

of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Additional Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Work Authorization to be executed the day and year first above written.

ATTEST:

**RIVERWALK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

WITNESS:

**EXCLUSIVE LANDSCAPING GROUP,
INC.**, a Florida corporation

Witness

By: _____
Its: _____

Exhibit A: Scope of Additional Services