



Rivington Community Development District

July 21, 2026

Agenda Package

TEAMS MEETING INFORMATION

MEETING ID: 256 595 127 550 2

PASSCODE: 3b6pp6pH

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1-646-838-1601

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313 Campus Street, Celebration, Florida 34747

CLEAR PARTNERSHIPS



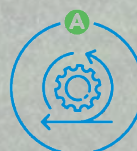
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Rivington Community Development District

Board of Supervisors

Jeff Reader, Chairman
Kimberly Locher, Vice Chairperson
Marlene DeMarco, Assistant Secretary
Robert Hasse, Assistant Secretary
George Bassen, Assistant Secretary

District Staff

Samantha Harvey, District Manager
Mark Watts, District Counsel
Brent Lenzen, District Engineer
Justin Fisher, Field Inspection Coordinator
Fernand Thomas, District Accountant
Kareen Baker, District Admin

Regular Meeting Agenda

Tuesday, July 21, 2026, at 11:30 a.m.

The Regular Meeting of the **Rivington Community Development District** will be held on **Tuesday, July 21, 2026, at 11:30 a.m. at the Rivington Recreation Center, 833 Terrapin Drive, DeBary, Florida 32713**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

[Join the meeting now](#)

Meeting ID: 256 595 127 550 2 **Passcode:** 3b6pp6pH
Dial-In by Phone: 1-646-838-1601 **Phone Conference ID:** 464508441#

THE REGULAR MEETING OF THE BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. APPROVAL OF AGENDA

3. AUDIENCE COMMENTS

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

4. CONSENT AGENDA

A. Consideration of the Minutes of the Regular Meeting held on May 27, 2026..... Page 4

5. BOND RELATED MATTERS

A. Third Supplemental Engineer's Report – Phase 5..... Page 11

B. Consideration of Supplemental Assessment Methodology Report – Phase 5..... Page 49

6. BUSINESS ITEMS

A. Review of the Fiscal Year 2027 Approved Tentative Budget..... Page 64

B. Ratification of Utility Easement Agreements for County Water Main Improvements..... Page 81

C. Consideration of We Hang Christmas Lights Estimate #5453 – Lights for Monument..... Page 106

D. Acceptance of Berger, Toombs, Elam, Gaines & Frank Fiscal Year 2025 Audit Report..... Page 112

7. STAFF REPORTS

A. District Field Inspection Coordinator

i. Review of Inframark June and July 2026 Field Inspection Reports..... Page 150

ii. Consideration of United Land Services Proposal #234177– Palm Trimming Around Clubhouse and Pool Area.....	Page 169
iii. Consideration of United Land Services Proposal #236055 OTC Injections for Date Palms at Clubhouse/Pool.....	Page 173
iv. Consideration of United Land Services Proposal #236838 – Replacement of Plant Material in Two Medium-Sized Pool Planters.....	Page 175
v. Consideration of United Land Services Proposal #231330 – Sod Replacement at Clubhouse Entrance Berm (Option 1) (Tabled Item).....	Page 179
vi. Consideration of United Land Services Proposal #231331 – Sod Replacement at Clubhouse Entrance Berm (Option 2) (Tabled Item).....	Page 182
vii. Ratification of United Land Services Proposal #239381 – Mainline and Lateral Line Fix.....	Page 185
viii. Consideration of United Land Services Proposal #239845 – June 2026 Irrigation Repairs.....	Page 186
B. District Counsel	
C. District Engineer	
D. District Manager.....	Page 189

8. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

9. ADJOURNMENT

**MINUTES OF MEETING
RIVINGTON COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Rivington Community Development District was held on Wednesday, May 27, 2026, at 11:30 a.m. at the Rivington Recreation Center, located at 833 Terrapin Drive, DeBary, Florida 32713.

Present and constituting a quorum were:

Jeffrey Reader	Chairperson
Kimberly Locher	Vice Chairperson
Marlene DeMarco	Assistant Secretary
George Bassen	Assistant Secretary (via Teams)

Also participating, either in person or via communication media technology, were:

Samantha Harvey	District Manager
Mark Watts	District Counsel
Kelsey Hansen-Walter	District Counsel
Brenda Burgess	Finance Supervisor
Justin Fisher	Field Inspection Coordinator
Omar Lopez	United Landscape
Residents	

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. Harvey called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of the Agenda

On MOTION by Ms. Locher, seconded by Mr. Reader, with all in favor, the agenda was approved, as presented. 4-0
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THIRD ORDER OF BUSINESS

**Audience Comments - Three (3)
Minute Limit**

Audience members expressed concerns regarding the maintenance of the pool and noted that certain services are not being adequately provided by the current pool vendor. The Board responded that they have not received any formal complaints regarding the pool.

Mr. Reader stated that Inframark was hired to manage vendors, while the Board is responsible for overseeing the budget and related expenses. He further explained that the District will soon transition to a resident-controlled Board, and that current decisions are being made with an emphasis on continuity and protecting the District's long-term interests.

Mr. Reader also noted it is difficult to determine residents versus a non-residents, utilizing the Amenity Center.

Additional comments were made regarding the cleanliness of the Amenity Center, particularly over weekends. An audience member reported that trash is not being properly maintained, resulting in raccoons accessing and dispersing garbage throughout the area.

Questions were raised concerning the budget increase and whether short-term rentals (for example, Airbnbs) are being addressed, as they are not currently prohibited. Mr. Watts explained that enforcement of such matters primarily falls under the responsibility of the Homeowners Associations (HOAs), but concerns can be escalated to the City if necessary.

The Board encouraged residents to participate in the upcoming General Election by running for open Seats if they wish to influence community changes. They emphasized that their focus remains on handing over a well-functioning budget at the time of Board transition. As the developer representatives, they reiterated their goal of establishing a financially healthy reserve for the District.

FOURTH ORDER OF BUSINESS

Consent Agenda

A. Consideration of Minutes of the Regular Meeting held April 22, 2026

On MOTION by Mr. Locher, seconded by Mr. Reader, with all in favor, the Minutes of the Regular Meeting held on April 22, 2026, were approved as presented. 4-0

FIFTH ORDER OF BUSINESS

Public Hearing Regarding the Imposition of Special Assessments

A. Third Supplemental Engineer's Report – Phase 5

The Third Supplemental Engineer's Report includes a few updates; there are a total of 9.85 acres. Additionally, Notation #9 includes costs that are used by developer proceeds.

B. Master Assessment Methodology Report – Phase 5

The Master Assessment Methodology Report was reviewed and explained to the Board.

C. Resolution 2026-06, Equalizing, Approving, Confirming, and Levying Special Assessments on Property in the Phase 5 Expansion Area

Mr. Watts explained the resolution.

On MOTION by Mr. Reader, seconded by Ms. Locher, with all in favor, Resolution 2026-06, Authorizing District Projects for Construction and/or Acquisition of Public Infrastructure Improvements and Facilities; Equalizing, Approving, Confirming, and Levying Special Assessments on Property in the Phase 5 Expansion Area Designated Hereby Specially Benefited by such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of such Special Assessments by the Methods Provided for by Chapters 170, 190, and 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Revenue Bonds; Making Provisions for Transfers of Real Property to Homeowners Associations, Property Owners Associations and/or Governmental Entities; Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date was adopted. 4-0

SIXTH ORDER OF BUSINESS**Business Items****A. Presentation of Fiscal Year 2027 Proposed Budget**

The Board conducted a line-by-line review of the budget. During the discussion, the Board reviewed the miscellaneous assessment collection cost and considered an adjustment from 2% to 1%. Mr. Watts recommended maintaining the higher expense at this stage, with the option to reduce it during final budget adoption. Ms. Burgess will follow up with the County to confirm the appropriate assessment collection percentage.

The Board also recommended increasing the Field Services budget. Ms. Harvey proposed a 15% increase to account for additional weekend services, particularly related to trash maintenance.

i. Consideration of Resolution 2026-07, Approving the Fiscal Year 2027 Budget and Setting the Public Hearing

On MOTION by Ms. Locher, seconded by Mr. Reader, with all in favor, Resolution 2026-07, Approving a Proposed Budget for Fiscal Year 2027; Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting, and Publication Requirements; and Providing an Effective Date was adopted. 4-0

B. Discussion Regarding Rental of the Amenity Center

i. Limit the Number of Guests

ii. Take away Pool Access for Guests

The Board discussed the rental use of the Amenity Center. It was agreed that all previously booked resident events will be honored. However, moving forward, no new rentals will be permitted on weekends between Memorial Day and Labor Day. Ms. Harvey will coordinate with Ms. Nunez to block off the remaining restricted weekends and ensure that rental guidelines are clearly communicated. This includes specifying that outdoor amenity areas, such as picnic benches, lounge areas, and similar spaces, are not included in the amenity rental space.

Ms. Locher inquired about the current rental rate for public use for non-residents.

Ms. Burgess confirmed that an amount of \$1,600 is in place for members of the public to rent the Amenity Center for an event.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. District Field Inspection Coordinator

i. Review of Inframark May 2026 Field Inspection Reports

Mr. Fowler reviewed the May 2026 Field Inspection Reports. Mr. Lopez stated that he will obtain a proposal for palm tree pruning in the amenity area and present it at the next meeting. He also reported that the tissue sample results for the previously damaged palm tree indicate that it is performing well.

Mr. Fisher noted that Lennar has not yet installed the ADA mats related to a prior incident. Ms. Harvey will follow up with Mr. Walters at Lennar regarding this matter.

Mr. Fischer also discussed the purchase of two tables for the amenity patio. Additionally, the Board considered installing a smart lock for the Amenity Center door.

On MOTION by Ms. Locher, seconded by Mr. Bassen, with all in favor, Inframark Estimate #1149 (what is it for) in the amount of \$1,050 was approved. 4-0

Mr. Fisher provided an update on FP&L lighting and the installation process for bollard lighting. He recommended replacing the existing bollard lights and noted that multiple options are available. Fisher and Ms. Locher will coordinate on selecting appropriate replacements.

Ms. Locher suggested ordering benches from Polywood for assembly and installation. Mr. Fisher will proceed with ordering the benches and arranging for the removal of the existing ones.

The Board reviewed Inframark Estimate #1157 for the removal and replacement of an aluminum fence panel.

On MOTION by Mr. Reader, seconded by Mr. Locher, with all in favor, Inframark Estimate #1157 for the removal and replacement of an aluminum fence panel in the amount of \$1.400 was approved. 4-0

The Board also reviewed Estimate #1158.

On MOTION by Ms. Locher, seconded by Mr. Reader, with all in favor, Inframark Estimate #1158 for the removal of the existing damaged gate post and reinforcing with concrete footing in the amount of \$1.175 was approved. 4-0

ii. Ratification of United Land Services Proposal #226079 – Mainline Break

On MOTION by Ms. Locher, seconded by Mr. Reader, with all in favor, United Land Services Proposal #226079 for mainline reroute in the amount of \$1.131.67 was approved. 4-0

iii. Consideration of United Land Services Proposal #231314 – Adding Liriope to Six Pool Planters

On MOTION by Mr. Reader, seconded by Ms. Locher, with all in favor, United Land Services Proposal #231314 to add liriopse to six pool planters in the amount of \$1,495 was approved. 4-0

iv. Consideration of United Land Services Proposal #231330 – Sod Replacement at Clubhouse Entrance Berm (Option 1)

v. Consideration of United Land Services Proposal #231331 – Sod Replacement at Clubhouse Entrance Berm (Option 2)

The proposals from United Land Services for sod replacements at the Clubhouse entrance berm were tabled.

vi. Consideration of Inframark’s Pool Maintenance Proposal

The Board discussed the Inframark proposal for pool maintenance. Mr. Bassen expressed support for consolidating services under one provider, noting that having everything under one umbrella is beneficial.

Mr. Reader requested increased oversight once Inframark assumes responsibility for the pool contract, including the implementation of before and after photos for each service visit.

On MOTION by Mr. Reader, seconded by Ms. DeMarco, with all in favor, Ms. Harvey was authorized to coordinate with Mr. Watts to draft a termination of services letter to Southeast Pools. 4-0

B. District Counsel

i. Discussion of Form 1

Mr. Watts provided an overview of the Form 1 requirements to the Board and reminded them of the filing deadline of July 1, 2026.

Mr. Watts also discussed a project involving the connection of a water line. He confirmed that the necessary deeds have been obtained and that the easement may now be executed. A wet signature is required to complete the documents.

On MOTION by Ms. Locher, seconded by Mr. Reader, with all in favor, authorizing Ms. Locher to sign the documents outside of a meeting. 4-0

C. District Engineer

- None.

234

235 **D. District Manager**

236 **i. Information on the Number of Registered Voters – 1,045**

237 Ms. Harvey noted there are 1,045 registered voters within the District.

238 **EIGHTH ORDER OF BUSINESS**

**Board of Supervisors Requests and
Comments**

239
240 Ms Locher requested to reschedule the July 22, 2026, meeting to July 21, 2026,
241 at 11:30 a.m.

242

243 On MOTION by Ms. Locher, seconded by Ms. Reader, with
244 all in favor, the meeting scheduled for Wednesday, July 22,
245 2026, has been rescheduled to Tuesday, July 21, 2026, at
246 11:30 a.m.

247

248 **EIGHTH ORDER OF BUSINESS**

Adjournment

249

250 On MOTION by Ms. Locher, seconded by Mr. Reader, with
251 all in favor, the meeting was adjourned at 12:59 p.m. 4-0

252

253

254

255 _____
Secretary/Assistant Secretary

Chairperson/Vice Chairperson



Rivington Community Development District

THIRD SUPPLEMENTAL ENGINEER'S REPORT CAPITAL IMPROVEMENT PLAN

Prepared for

**Board of Supervisors
Rivington Community Development District**

Prepared by:

Kimley-Horn and Associates, Inc.
Orlando, Florida
049025000

July 13, 2026

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Kimley»Horn

BACKGROUND

This report serves as a third supplement to the adopted “Rivington CDD – Engineer’s Report, Capital Improvement Plan” dated September 17, 2019 (the “Master Report”). The Master Report was previously supplemented by the “Rivington Community Development District – First Supplemental Engineer’s Report, Capital Improvement Plan” dated November 26, 2019 (the “First Supplemental Report”) and by the “Rivington Community Development District – Second Supplemental Engineer’s Report, Capital Improvement Plan” dated February 23, 2022 (the “Second Supplemental Report”).

The Rivington Community Development District (the “Rivington CDD” or the “District”) consists of approximately 280.91+/- gross acres located on the southwest and southeast corners of Fort Florida Road and Barwick Road, in the City of DeBary, Florida (the “City”) (see **Exhibit 1** for the Location Map). The land within the District is being developed by a master developer, HR Rivington, LLC and Rivington 10, LLC (“Owner” or “Developer”), as a Mixed-Use Planned Unit Development (MPUD) project known as “Rivington” or the “Development”. The boundaries of the Development are coterminous with the boundaries of the District.

The District was established by ordinance of the City and its boundaries initially consisted of approximately 296.2+/- gross acres, and planned for 697 residential units. The City amended the establishing ordinance, upon petition of the District, to add 29.62 acres within the District’s boundaries, which are planned for an additional 202 residential units. Subsequently, the Developer donated 54.79 Acres MOL to the City as an addition to the adjacent City park and as a result, the City amended the establishing ordinance to remove such 54.79 Acres from the CDD boundary. The donation land was predominantly conservation and open space and does not impact the project unit counts. The City then amended the establishing ordinance, upon petition of the District, to add 9.85+/- acres within the District’s boundaries, which are planned for an additional 80 residential units. **Exhibit 2** shows the current Metes and Bounds description of the Rivington CDD boundary. Refer to **Exhibit 4** for a current District boundary as shown on the CDD Master Site Plan.

The Master Report set forth the Master Capital Improvement Plan (the “Original CIP”) comprised of the public infrastructure, facilities, improvements and related items required for the 697 residential units originally planned for the Development. The First Supplemental Report additionally set forth information about the portion of the Original CIP needed to develop the first 304 residential units (referred to as “Phase 1”), as well as information about certain other portions of the Original CIP. The Second Supplemental Report updated the Original CIP to describe the Master Capital Improvement Plan, as modified to serve the 899 residential units in Phases 2-4 of the Development.

This report further updates the Original CIP to describe the Master Capital Improvement Plan, as modified (referred to as the “CIP”) to serve the currently planned 80 residential units in Phase 5 of the Development. The categories of public infrastructure, facilities and improvements in the CIP are the same as the categories in the Original CIP.

A significant portion of the CIP is designed as a system of improvements that benefits all of the developable land in the District’s boundaries. The District previously issued its Series 2020 Bonds and Series 2022 Bonds and is in the process of issuing its Series 2026 Bonds (as such capitalized terms are hereinafter defined) and have financed, and will finance, only the portions of the CIP that function as part of this system of improvements.

LAND USES AND DEVELOPMENT PHASING

The Development is being developed in phases with a total of 979 residential units anticipated at build-out. Generally, Phase 1 corresponds to the first 304 residential units. The 595 additional residential units are referred to as Phase 2 (172 residential units), Phase 3 (221 residential units) and Phase 4 (202 residential units), respectively. The remaining 80 residential units planned for the Development are expected to be developed in a single phase, through the 3rd quarter of 2027, referred to as Phase 5 (planned for 80 residential units). **Exhibit 3** shows the anticipated phasing of the Development in the Rivington CDD.

The District has previously established the 2020 Assessment Area and 2022 Assessment Area within its boundaries, which together are comprised of Phases 1 thru 4, in which 899 residential units have been platted. The Developer has commenced sales of developed lots in Phase 1 thru 4 to builders and these builders have commenced construction of homes, as well as home sales to, and closings with, end users.

The District will establish the 2026 Assessment Area within its boundaries, which will be initially comprised of 9.85 acres on which 80 residential units planned for Phase 5 of the Development will be located. As of the date hereof, no residential units have been platted in Phase 5 but platting is underway with the initial plat anticipated to be recorded in the 1st quarter of 2027.

The cost of Developer-funded items have been and may be recognized (if necessary) as contributions from the Developer to the District, to the extent related to the District’s CIP and permissible under applicable law.

Table 1 outlines the land uses of the gross acreage within the boundaries of the District.

**TABLE 1
LAND USES**

LAND USES	PHASE 1	PHASES 2-4	PHASE 5	TOTAL ACREAGE
Commercial	-	-	-	2
Right-of-Way Acreage	18.82	20.47	1.03	40.32
Lot Acreage	36.49	54.82	3.49	94.80
Amenities / Parks / Open Spaces	41.08	70.73	4.22	116.03
SUBTOTAL OF ASSESSMENT AREA	96.39	146.02	8.74	253.15
Wetland Preservation	10.01	16.61	1.11	27.73
TOTAL	106.4	162.63	9.85	280.88

OVERVIEW OF THE CIP AND CERTAIN RELATED MATTERS

The CIP described below reflects the present intentions of the Rivington CDD. However, the CIP may be subject to modification in the future. The Master Utility Plans for the CIP are included as **Exhibits 5** through **8**.

The development of the CIP for Phases 1-4 is substantially complete. The implementation of any portion of the CIP not completed or currently under construction requires final approval by the Rivington CDD's Board of Supervisors. The District has allowed and may in the future allow assignment of an active construction contract from the Developer to the District for completion of certain portions of the CIP.

See **Table 3** for information about the costs and construction status of the CIP and **Table 4** for information about the entities responsible and to be responsible for construction, ownership and maintenance of certain components of the CIP.

CDD Earthwork, Clearing, and Erosion Control

The CIP includes earthwork related to the public improvements in the CIP, including all clearing and erosion control for the areas related to the public CIP improvements. No earthwork related to private development areas, including residential unit pads, is included in the CIP.

Stormwater Management

The District's stormwater management system consists of detention ponds, inlets, pipes, swales, berms, grading and control structures located throughout the planned Development to manage stormwater runoff from developable lands. The stormwater management system has been and will be designed in accordance with standards set by the City and St. Johns River Water Management District ("SJRWMD"). Stormwater lake excavation includes only the portion from the normal water level to the depth required to meet water quality criteria set forth by SJRWMD.

Public Roadway and Transportation Improvements

The CIP includes multiple public roadway and public transportation improvements, both on-site and off-site:

- **On-Site Neighborhood Streets** consisting of a 50' right-of-way with 24' wide asphalt roadway and a 5' concrete sidewalk on both sides
- **On-Site Lanes** consisting of a 30' right-of-way with 18' wide asphalt roadway.

The roadways described above, all of which are or will be accessible by the general public, include the asphalt, base and subgrade, roadway curb and gutter, and sidewalks within rights-of-way. The roadways have been and will be constructed in accordance with City and Florida Department of Transportation standards. The City or the District will operate and maintain all or portions of the roadways. Certain road improvements have been, and will in the future, be transferred to the City.

Sewer, Wastewater, and Water Supply Utilities

The District is located within the Volusia County Utilities ("VCU") service area, which will provide sewer management service, as well as potable water service, fire protection and reclaimed water service to the community. The sewer and wastewater management improvements include an 8" gravity sanitary sewer system within the typical lane rights-of-way and neighborhood road rights-of-way. Reclaimed water lines varying in size from 1" to 8" will also be constructed to provide service to the Development. Further, the water supply improvements include looped water 6" mains which will supply potable water service and fire protection to the Development.

All sanitary sewer, reclaimed water, and potable water supply systems will be designed in accordance with Volusia County technical standards. Additionally, all such systems will be constructed by the District and then transferred to VCU for operations and maintenance, with such transfers having commenced.

All connection fees and contributions in aid of construction (CIAC) related to the sanitary sewer, potable water and reuse water supply systems required for the Development have been and will be Developer-funded and are not part of the CIP. These fees were utilized to address the off-site utility construction required for connection to the VCU system which consists of utility extension of water, force main and reuse lines down Fort Florida Road from the connection point east of the train tracks to Barwick Road.

Landscaping, Irrigation, and Hardscaping

Landscape, irrigation and hardscape improvements along all public rights-of-way, along the stormwater pond banks, as well as part of the amenity center, parks and open space tracts are included in the CIP. The District owns and will own and maintain the landscaping, irrigation and hardscaping improvements. Proceeds of the Series 2020 Bonds and Series 2022 Bonds did not fund any of the landscape, irrigation or hardscape improvements associated with the amenity center and proceeds of the Series 2026 Bonds will not fund landscaping, irrigation and hardscaping improvements related to the amenity center.

Amenity Center and Parks

The CIP includes an amenity center which is fully completed and operational. The amenity center was funded with amounts provided by the Developer and owned and operated by the District as part of its CIP. No proceeds of the Series 2020 Bonds and Series 2022 Bonds were used, and no proceeds of the Series 2026 Bonds will be used, to construct or expand upon the existing amenity center. Additionally, the CIP includes certain neighborhood parks throughout the Development, all of which are accessible by the general public. Upon completion, the District will own, operate and maintain all of the aforementioned improvements.

Wetland Mitigation Fees

Certain wetland mitigation fees are required to be paid by the Developer in connection with the development of the Development, all of which have been and will be paid by the Developer and not paid from proceeds of the Series 2020 Bonds, Series 2022 Bonds or Series 2026 Bonds and are not part of the CIP.

Professional Fees and Permitting Fees

Volusia County, the City and SJRWMD impose fees for construction permits and plan reviews. These fees vary with the magnitude and size of the development. Additionally, engineering, surveying and architecture services are needed for the subdivision, landscape and hardscape. As well, development and construction management services are required for the design, permitting, construction and maintenance acceptance of the public improvements and community facilities. The CIP includes these costs solely as they relate to the public infrastructure, improvements and facilities included in the CIP.

PERMITTING AND APPROVALS

The Development has received zoning approval to allow for development of a maximum of an additional 80 residential units, as well as related improvements, including the planned amenity center and other CIP improvements described below within Phase 5.

Governmental permits and approvals needed to complete development of the CIP related to Phases 1-4 have been obtained. The information in **Table 2A** below provides information about the status of permits obtained and remaining to be obtained with respect to Phase 5, including as described in the preceding paragraph.

We reasonably expect that all governmental and regulatory agency permits not previously obtained are obtainable and will be secured in the ordinary course.

TABLE 2A
SUMMARY OF REGULATORY REVIEW
CIP RELATED TO PHASE 5

PERMIT DESCRIPTION	REGULATORY AGENCY	STATUS	DATE APPROVED	EXPIRATION DATE
City of Debary ODP Subdivision Permit	City of Debary	NOT REQUIRED	N/A	N/A
City of Debary PPR Subdivision Permit (Case# PPR25-000002 Rivington Phase 5)	City of Debary	Approved	1/07/2026	*01/07/2027
SJRWMD ERP Individual Permit #184853-3	SJRWMD	Approved	7/16/2025	7/16/2030
Florida Department of Health in Volusia County Water Permit	Florida Department of Health in Volusia County	Approved	6/6/2026	6/5/2031
FDEP Sewer Permit	FDEP	Approved	5/7/2026	5/6/2031
FDEP NPDES NOI	FDEP	Pending	--	--

*Expiration date is vested upon commencement of Phase 5

CIP COSTS

Table 3 below summarizes the total costs of the CIP as of February 19, 2026 (including costs of completed improvements included in the CIP) and certain other costs needed to develop the Development. Portions of the costs of the CIP have been funded with proceeds of the District's Special Assessment Revenue Bonds, Series 2020 (the "Series 2020 Bonds"), and proceeds of the District's Special Assessment Revenue Bonds, Series 2022 (the "Series 2022 Bonds"). Additional portions of the cost of the CIP will be funded with proceeds of the District's planned Special Assessment Revenue Bonds, Series 2026 (the "Series 2026 Bonds") and portions of the cost of the CIP and other items shown below have been, and will continue to be, funded by the Developer.

It is our opinion that construction of the portions of the CIP and other items shown below remaining to be completed (which relate principally to Phase 5) is feasible and that the estimated costs of such construction stated herein are reasonable and consistent with market rates subject to the qualifications stated herein. Cost estimates are based upon year 2026 dollars and have been prepared based on commonly acceptable information and in some cases without the benefit of engineering design or environmental permitting. A normal inflation factor has not been utilized but is considered to be a part of the improvements budget contingency factor. Kimley-Horn and Associates, Inc. believes the enclosed estimates to be adequate for the CIP based upon the available information. Actual costs will vary based on final engineering, planning, and approvals from regulatory authorities.

TABLE 3
SUMMARY OF TOTAL CIP AND CERTAIN OTHER COSTS AS OF 7/13/2026

Category	Phase 1 ⁽¹⁾	Phases 2-4 ⁽¹⁾	Phase 5 ⁽²⁾	CIP Costs ⁽³⁾	Developer-Funded Costs ⁽⁷⁾⁽⁸⁾	Total
Earthwork/Public Improvements	\$2,968,777.59	\$5,083,688.79	\$141,417.00	\$8,193,883.38	\$0	\$8,193,883.38
Earthwork/Private	\$674,366.28	\$1,926,756.00	\$424,251.00	None	\$3,025,373.28	\$3,025,373.28
Public Roadways and Transportation Improvements ⁽⁴⁾	\$1,756,461.71	\$4,204,579.54	\$579,116.00	\$6,540,157.25	\$0	\$6,540,157.25
Water, Sewer and Reclaimed Water ⁽⁴⁾	\$1,951,680.00	\$6,584,115.00	\$950,892.50	\$9,486,687.50	\$0	\$9,486,687.50
Stormwater Management System	\$2,927,520.00	\$3,454,290.00	\$712,080.00	\$7,093,890.00	\$0	\$7,093,890.00
Amenity Center ⁽⁵⁾	\$930,835.73	\$2,194,164.27	\$0	\$0	\$3,125,000.00	\$3,125,000.00
Parks, Landscape, Irrigation and Hardscape ⁽⁶⁾	\$930,835.73	\$4,194,164.27	\$200,000.00	\$5,325,000.00	\$0	\$5,325,000.00
Ft Florida Road Off-Site Improvements	\$1,190,000.00	\$2,610,000.00	\$0	None	\$3,800,000.00	\$3,800,000.00
Wetland Mitigation Fees	\$600,000.00	\$150,000.00	\$50,000.00	None	\$800,000.00	\$800,000.00
Water and Sewer Connection Charges and CIAC	\$855,000.00	\$2,558,500.00	\$455,000.00	None	\$3,868,500.00	\$3,868,500.00
Multi-Use Trail	\$122,521.70	\$165,000.00	\$0	None	\$287,521.70	\$287,521.70
10% Contingency	None	\$3,312,525.79	\$351,275.65	\$2,444,617.57	\$1,219,183.87	\$3,663,801.44
Design and Permitting Costs for CIP	\$298,159.97	\$728,755.67	\$150,000.00	\$1,176,915.64	None	\$1,176,915.64
Design and Permitting Costs for Non-CIP Items	None	None	None	None	\$302,068.05	\$302,068.05
CIP Total	\$10,833,435.00	\$24,249,593.27	\$2,733,505.50	\$40,261,151.34	None	\$40,261,151.34
Non-CIP Total	\$4,372,723.71	\$12,916,946.06	\$1,280,526.65	None	\$16,427,647	\$16,427,647
Total CIP/Non-CIP ⁽⁹⁾	\$15,206,158.71	\$37,166,539.33	\$4,014,032.15	\$40,261,151.34	\$16,427,647	\$56,688,798.24
Benefiting Public Improvements/Eligible CIP	\$14,531,792.43	\$35,239,783.33	\$3,589,781.15	TOTAL:		\$53,361,356.91

(1) Substantially complete.

(2) Anticipated to be substantially complete by 3rd quarter 2027.

(3) All of the proceeds of the Series 2020 Bonds and Series 2022 Bonds available for construction of components of the CIP (in the amount of \$16,729,675) have been expended for that purpose. All costs of the CIP funded with proceeds of the Series 2020 Bonds and Series 2022 Bonds will be part of the system of improvements included in the CIP that benefit all of the developable land in the District.

(4) Excludes utility impact fee creditable items.

(5) To be funded by the Developer and owned and operated by the District. Includes costs of landscape, irrigation and hardscape related to the amenity center.

(6) Excludes costs related to the amenity center.

(7) Developer has funded \$51,111,226.00 (with land) and \$45,715,710.00 (without land) as of 2/24/2026 that are part of the non-CIP and CIP costs above the cost funded by the Series 2020 Bonds and Series 2022 Bonds.

- (8) Any portion of the costs of the CIP not funded with proceeds of the Series 2020 Bonds, Series 2022 Bonds and/or Series 2026 Bonds will be funded by the Developer.
- (9) The total CIP/non-CIP total includes costs funded by developer proceeds (related to private earthwork and creditable impact fees).

OWNERSHIP AND MAINTENANCE

Table 4 outlines the anticipated construction, ownership and maintenance of certain CIP components.

**TABLE 4
ANTICIPATED CONSTRUCTION, OWNERSHIP AND MAINTENANCE OF CERTAIN CIP
COMPONENTS**

Certain CIP Improvements	Constructed and/or Acquired By	Owner and Maintenance Entity
Stormwater Ponds and Control Structures	CDD	CDD
Public Roadway Stormwater Conveyance System	CDD	CDD / City
Public Roadway and Transportation Improvements	CDD	CDD / City
Water, Sewer and Reclaimed Water Improvements	CDD	VCU
Amenity Center and Parks/Open Space	CDD	CDD
Landscape, Irrigation and Hardscape Improvements	CDD	CDD

BASIS OF COST ESTIMATES

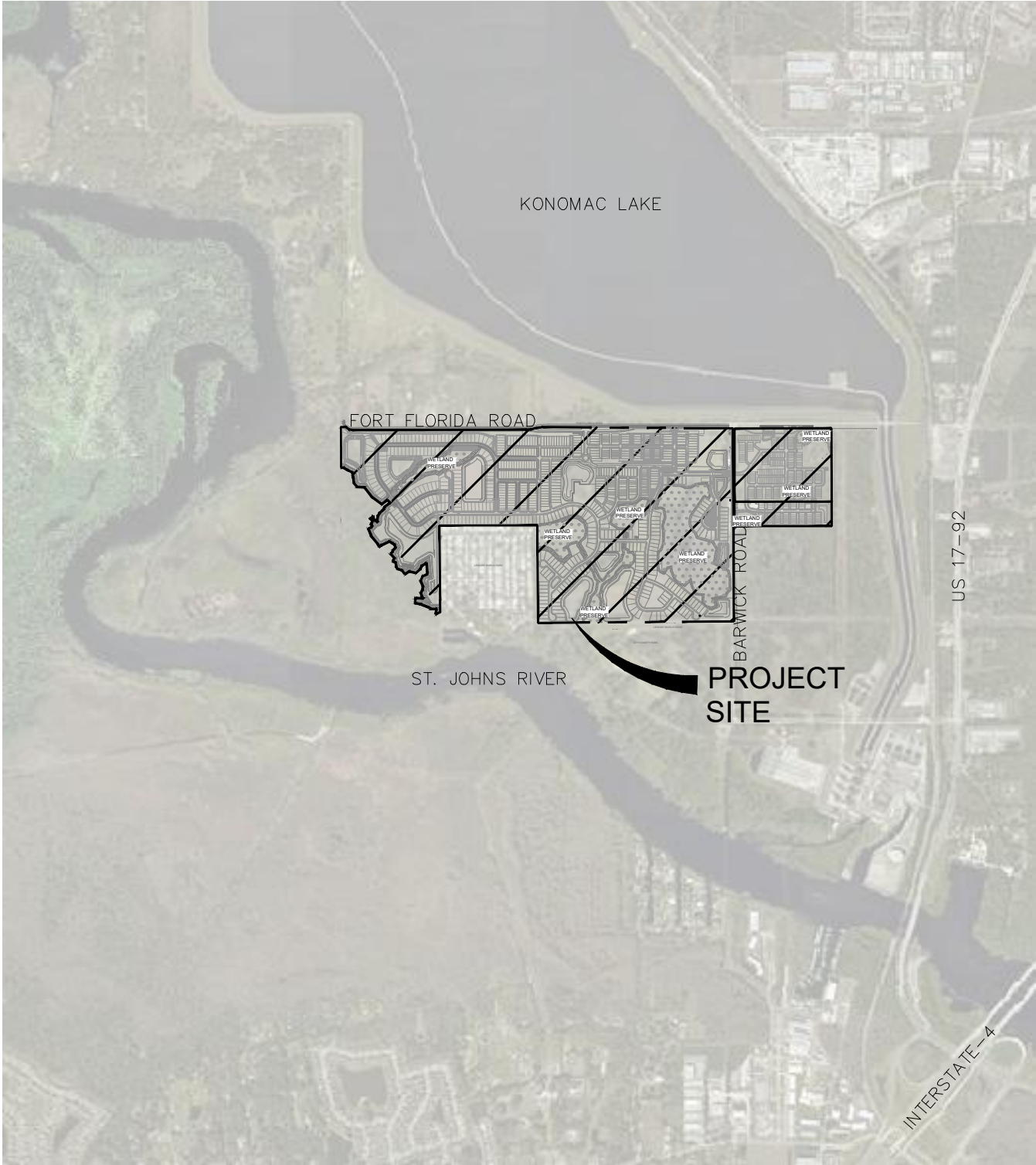
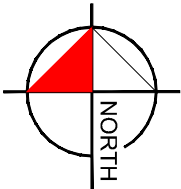
The following is the basis for the infrastructure cost estimates:

- Actual costs are used for completed improvements and no contingency is included for these items.
- Water, Sewer and Reclaimed Water Facilities are designed in accordance with Volusia County Utilities (VCU), and Florida Department of Environmental Protection (FDEP) Standards.
- Stormwater design was prepared in accordance with SJRWMD and City requirements.
- Costs utilized for CDD infrastructure opinions of probable construction costs were obtained from recent historical bids for similar work in this area or commonly acceptable information for the industry.
- Wetland impacts and the required mitigation have been approved by SJRWMD.
- The engineering design fees, including geotechnical engineering and environmental services are included in the estimate.
- For the purposes of this report a 10% contingency factor has been included for CIP components not yet completed.
- Cost estimates for CIP components not yet completed contained in this report are based upon year 2026 dollars and have been prepared based upon commonly acceptable information. Kimley-Horn and Associates, Inc. believes the estimates to be accurate based upon the available information, however, actual costs will vary based upon final engineering, planning and approvals from regulatory authorities and subcontractor pricing.

APPENDIX

Exhibit No.

1. Location Map
2. CDD Metes and Bounds Description
3. CDD Phasing Plan
4. CDD Master Site Plan
5. CDD Stormwater System
6. CDD Water System
7. CDD Sewer System
8. CDD Reuse System



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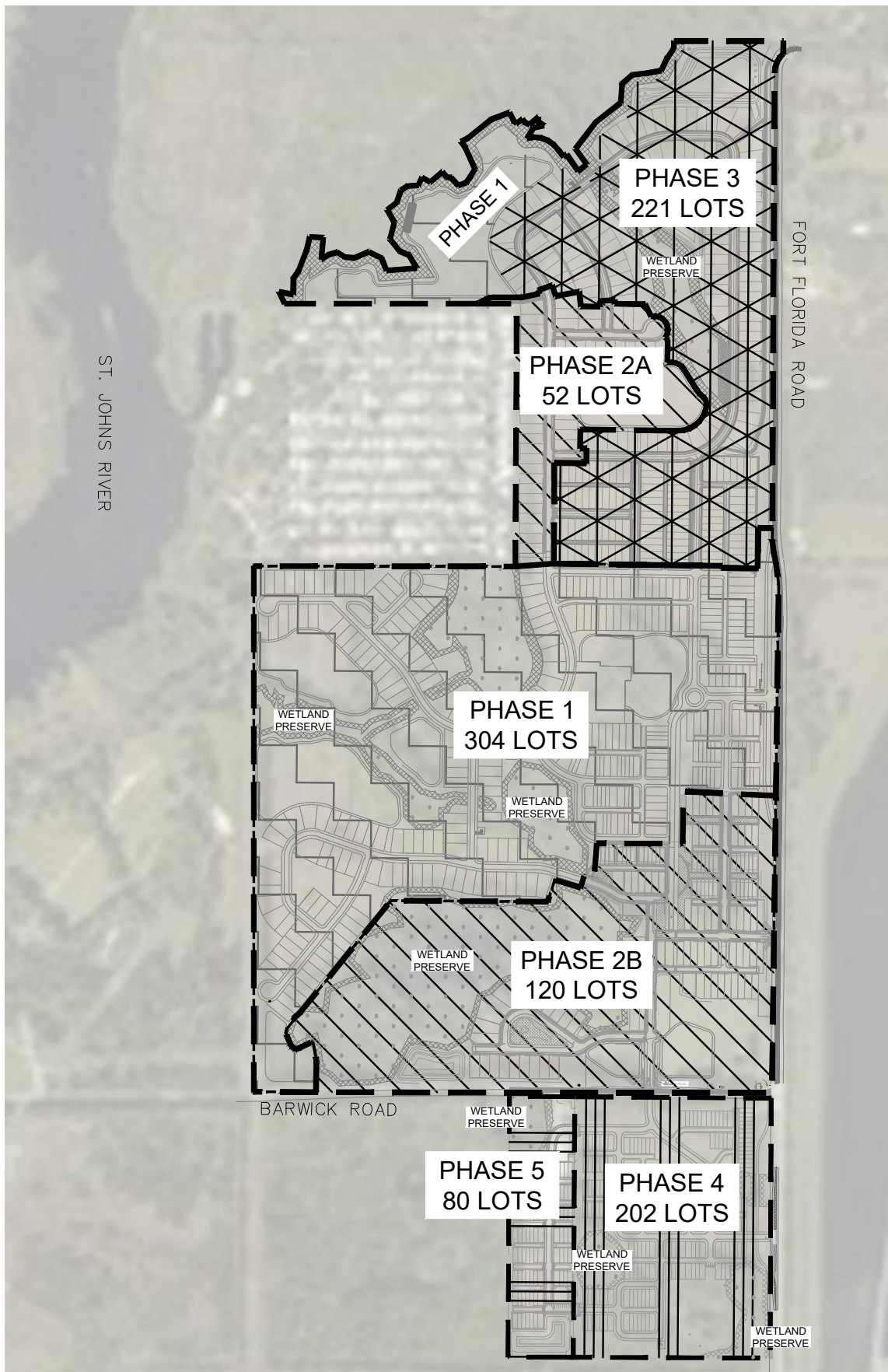
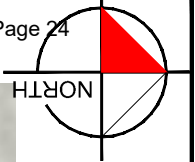
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PHONE (407) 898-1511
WWW.KIMLEY-HORN.COM CA 00000696

DATE	02/26/2026
PROJECT NO.	149867000

LOCATION MAP

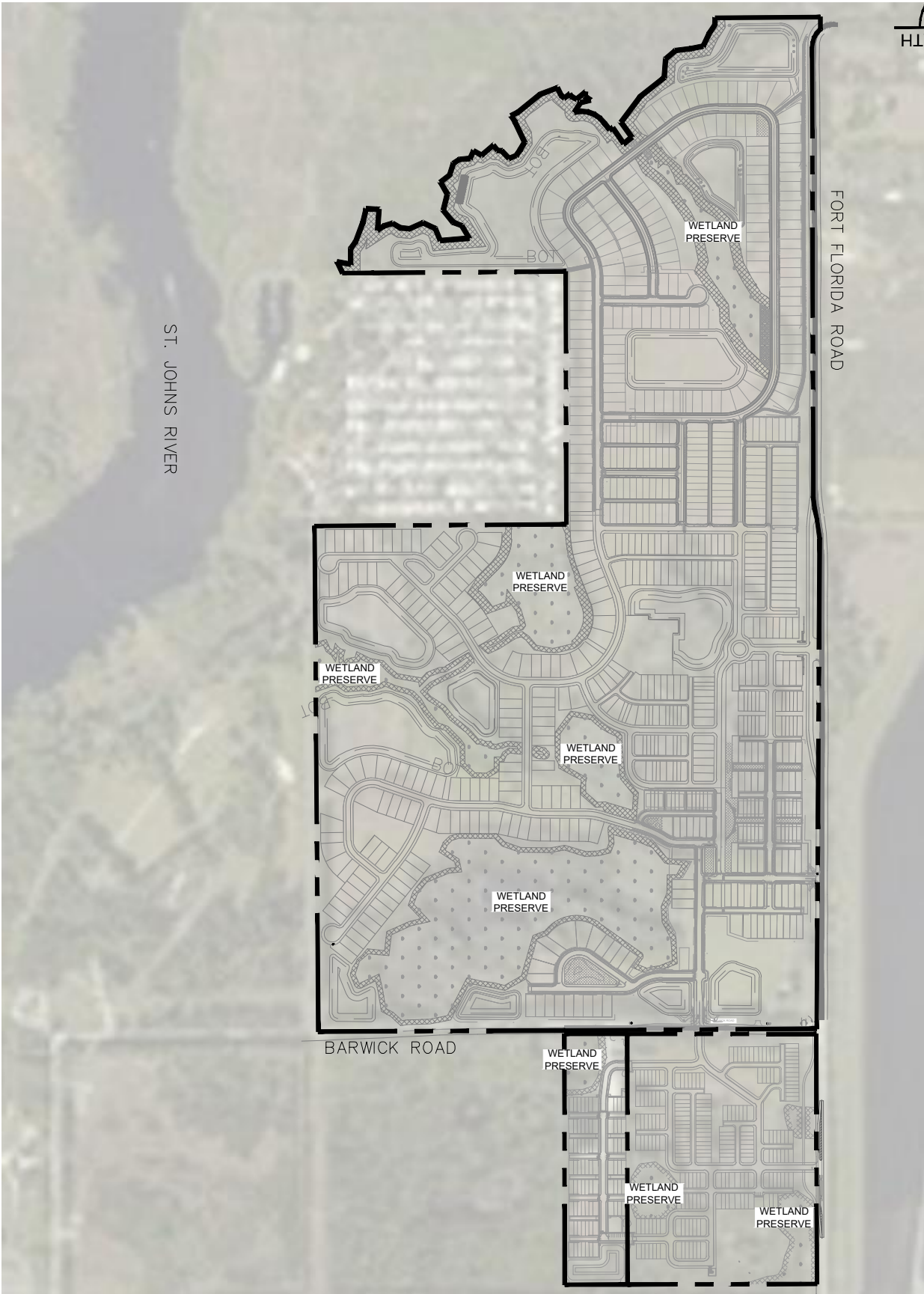
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EX-1



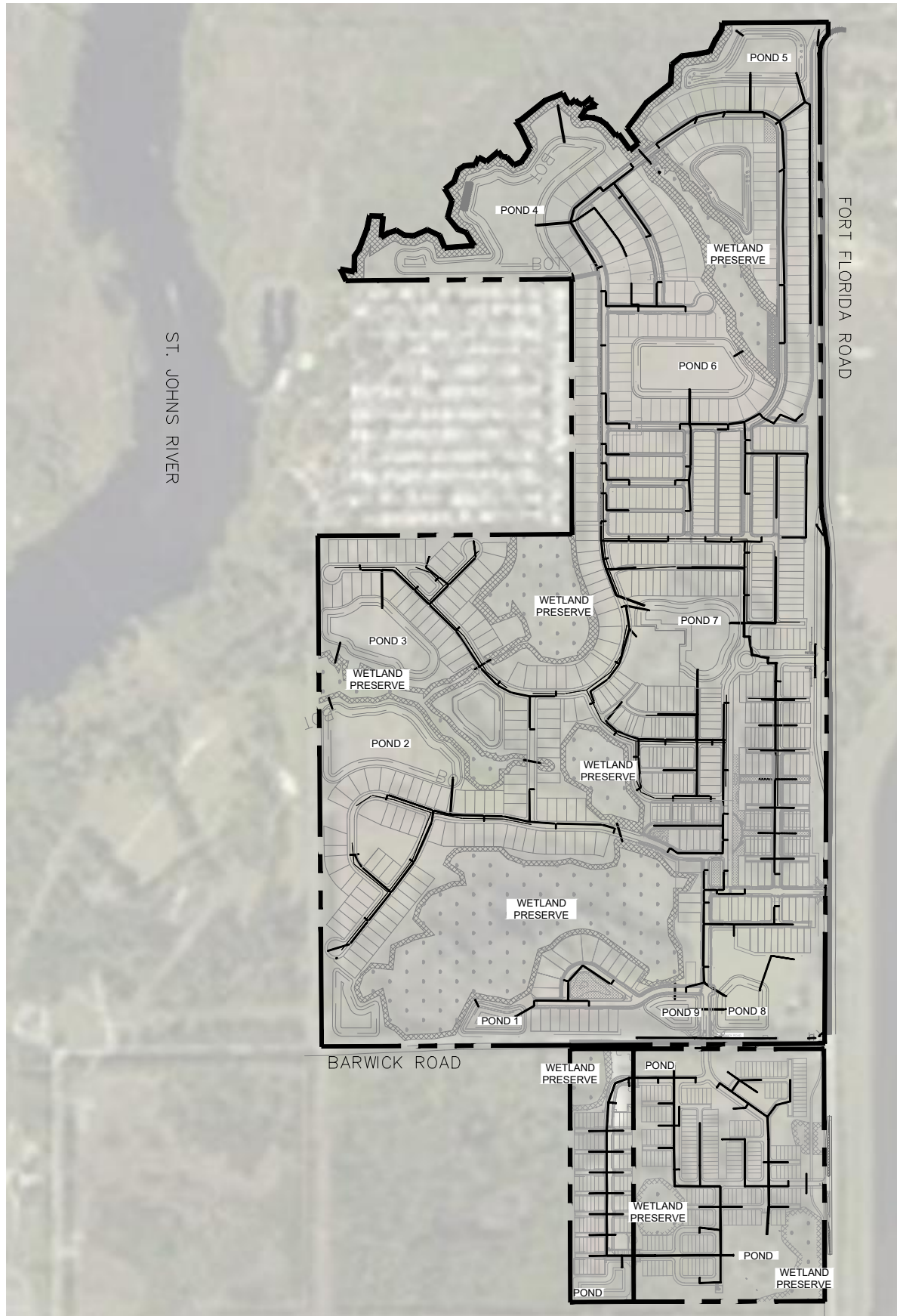
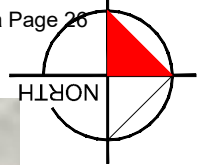
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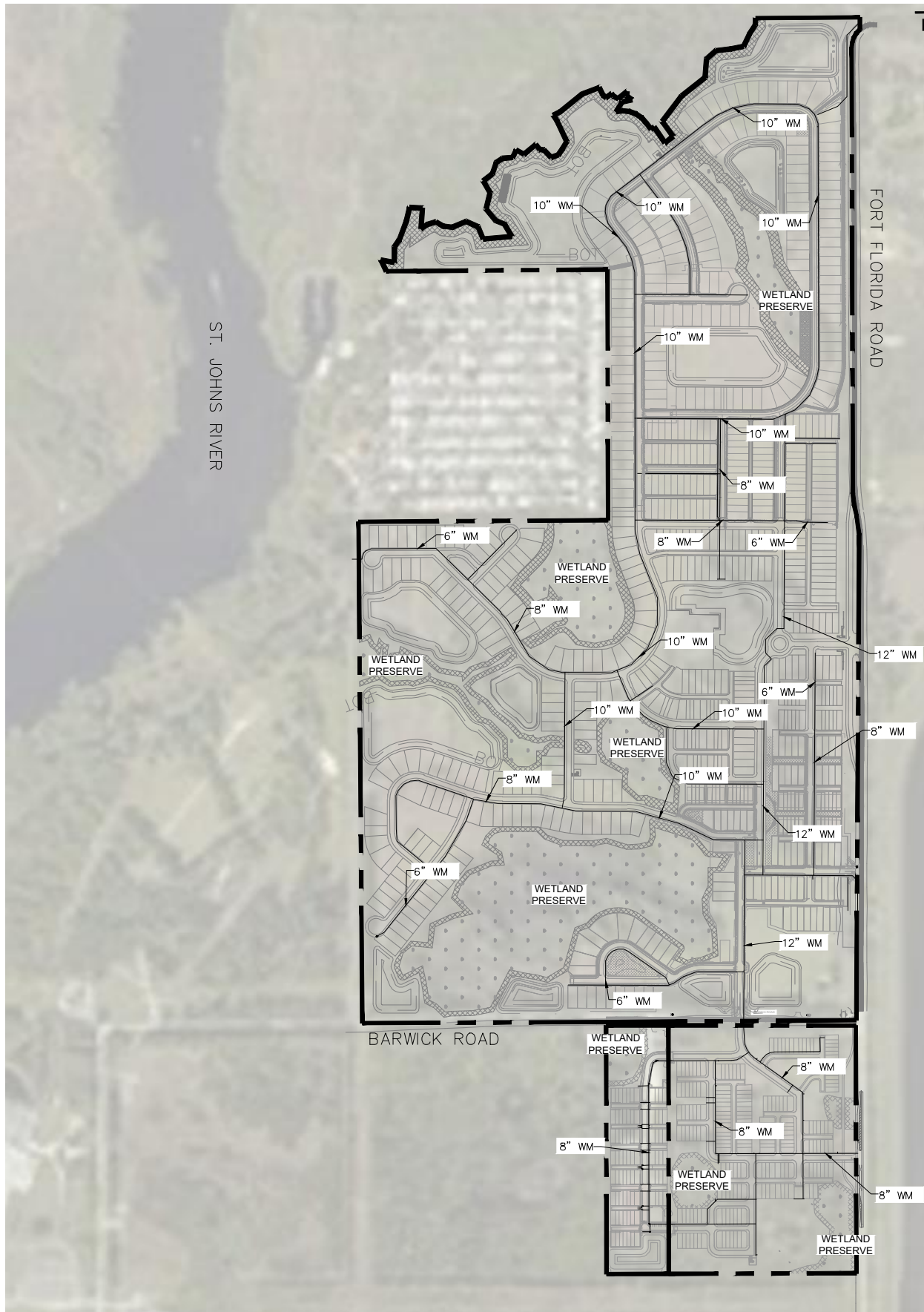
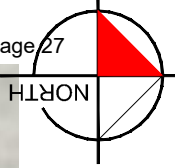
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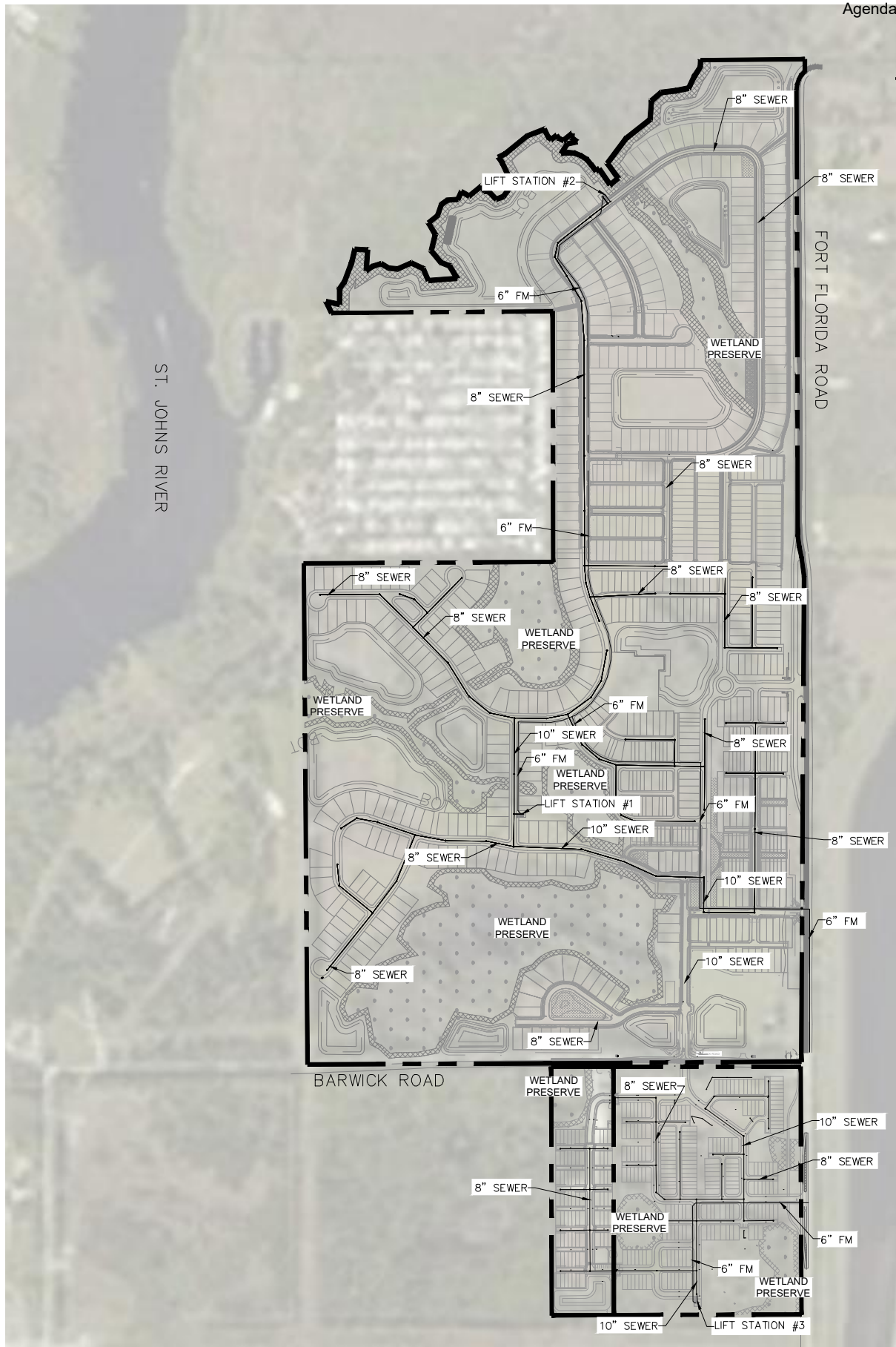
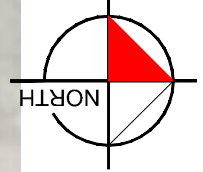
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DRAWN BY	DER		PROJECT NO.			
CHECKED BY	BAL		149867000			

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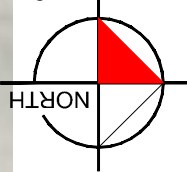
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CHECKED BY BAL					

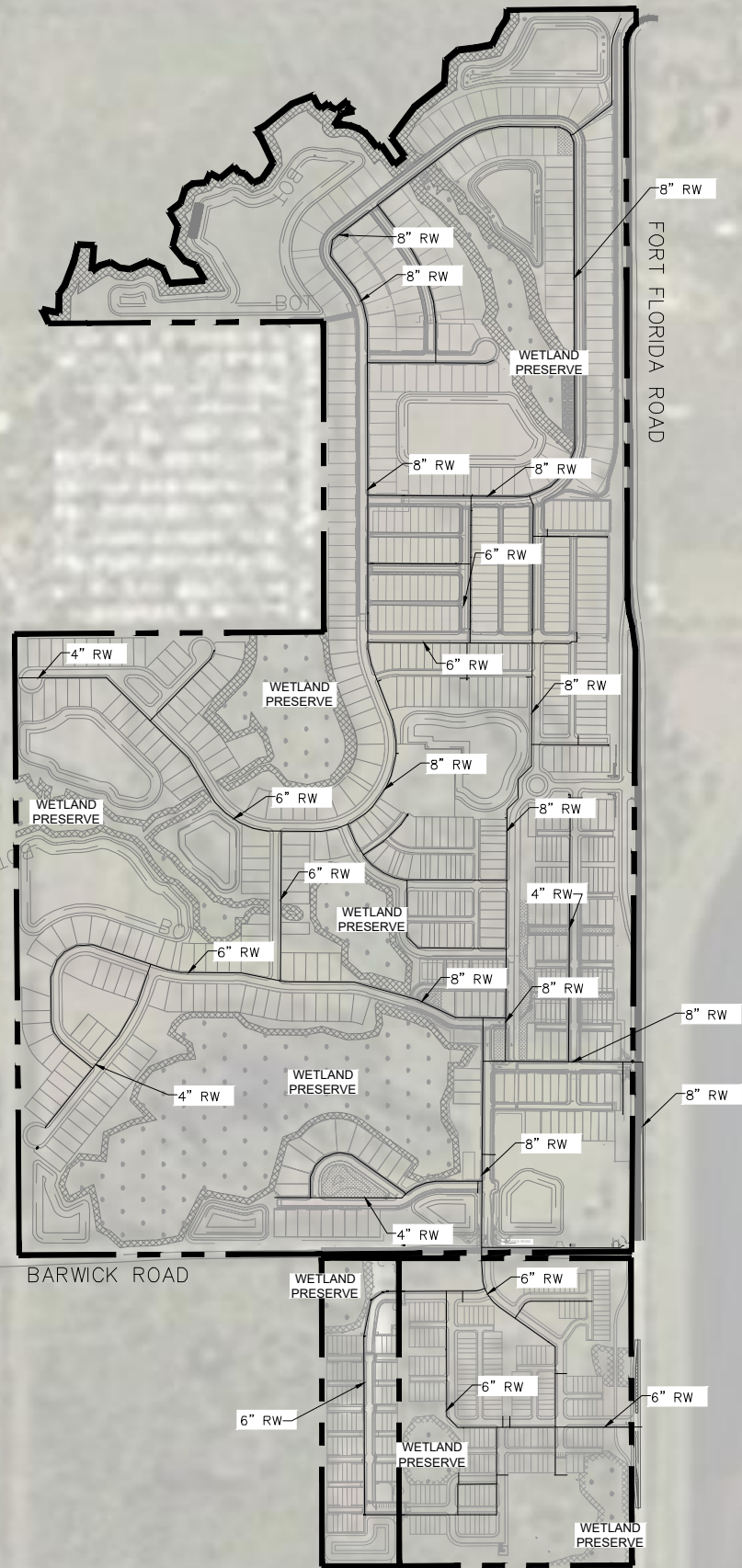


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ST. JOHNS RIVER



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CHECKED BY BAL		149867000			



Rivington Community Development District

THIRD SUPPLEMENTAL ENGINEER'S REPORT CAPITAL IMPROVEMENT PLAN

Prepared for

**Board of Supervisors
Rivington Community Development District**

Prepared by:

Kimley-Horn and Associates, Inc.
Orlando, Florida
049025000

July 13, 2026

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BACKGROUND

This report serves as a third supplement to the adopted “Rivington CDD – Engineer’s Report, Capital Improvement Plan” dated September 17, 2019 (the “Master Report”). The Master Report was previously supplemented by the “Rivington Community Development District – First Supplemental Engineer’s Report, Capital Improvement Plan” dated November 26, 2019 (the “First Supplemental Report”) and by the “Rivington Community Development District – Second Supplemental Engineer’s Report, Capital Improvement Plan” dated February 23, 2022 (the “Second Supplemental Report”).

The Rivington Community Development District (the “Rivington CDD” or the “District”) consists of approximately 280.91+/- gross acres located on the southwest and southeast corners of Fort Florida Road and Barwick Road, in the City of DeBary, Florida (the “City”) (see **Exhibit 1** for the Location Map). The land within the District is being developed by a master developer, HR Rivington, LLC and Rivington 10, LLC (“Owner” or “Developer”), as a Mixed-Use Planned Unit Development (MPUD) project known as “Rivington” or the “Development”. The boundaries of the Development are coterminous with the boundaries of the District.

The District was established by ordinance of the City and its boundaries initially consisted of approximately 296.2+/- gross acres, and planned for 697 residential units. The City amended the establishing ordinance, upon petition of the District, to add 29.62 acres within the District’s boundaries, which are planned for an additional 202 residential units. Subsequently, the Developer donated 54.79 Acres MOL to the City as an addition to the adjacent City park and as a result, the City amended the establishing ordinance to remove such 54.79 Acres from the CDD boundary. The donation land was predominantly conservation and open space and does not impact the project unit counts. The City then amended the establishing ordinance, upon petition of the District, to add 9.85+/- acres within the District’s boundaries, which are planned for an additional 80 residential units. **Exhibit 2** shows the current Metes and Bounds description of the Rivington CDD boundary. Refer to **Exhibit 4** for a current District boundary as shown on the CDD Master Site Plan.

The Master Report set forth the Master Capital Improvement Plan (the “Original CIP”) comprised of the public infrastructure, facilities, improvements and related items required for the 697 residential units originally planned for the Development. The First Supplemental Report additionally set forth information about the portion of the Original CIP needed to develop the first 304 residential units (referred to as “Phase 1”), as well as information about certain other portions of the Original CIP. The Second Supplemental Report updated the Original CIP to describe the Master Capital Improvement Plan, as modified to serve the 899 residential units in Phases 2-4 of the Development.

This report further updates the Original CIP to describe the Master Capital Improvement Plan, as modified (referred to as the “CIP”) to serve the currently planned 80 residential units in Phase 5 of the Development. The categories of public infrastructure, facilities and improvements in the CIP are the same as the categories in the Original CIP.

A significant portion of the CIP is designed as a system of improvements that benefits all of the developable land in the District’s boundaries. The District previously issued its Series 2020 Bonds and Series 2022 Bonds and is in the process of issuing its Series 2026 Bonds (as such capitalized terms are hereinafter defined) and have financed, and will finance, only the portions of the CIP that function as part of this system of improvements.

LAND USES AND DEVELOPMENT PHASING

The Development is being developed in phases with a total of 979 residential units anticipated at build-out. Generally, Phase 1 corresponds to the first 304 residential units. The 595 additional residential units are referred to as Phase 2 (172 residential units), Phase 3 (221 residential units) and Phase 4 (202 residential units), respectively. The remaining 80 residential units planned for the Development are expected to be developed in a single phase, through the 3rd quarter of 2027, referred to as Phase 5 (planned for 80 residential units). **Exhibit 3** shows the anticipated phasing of the Development in the Rivington CDD.

The District has previously established the 2020 Assessment Area and 2022 Assessment Area within its boundaries, which together are comprised of Phases 1 thru 4, in which 899 residential units have been platted. The Developer has commenced sales of developed lots in Phase 1 thru 4 to builders and these builders have commenced construction of homes, as well as home sales to, and closings with, end users.

The District will establish the 2026 Assessment Area within its boundaries, which will be initially comprised of 9.85 acres on which 80 residential units planned for Phase 5 of the Development will be located. As of the date hereof, no residential units have been platted in Phase 5 but platting is underway with the initial plat anticipated to be recorded in the 1st quarter of 2027.

The cost of Developer-funded items have been and may be recognized (if necessary) as contributions from the Developer to the District, to the extent related to the District’s CIP and permissible under applicable law.

Table 1 outlines the land uses of the gross acreage within the boundaries of the District.

**TABLE 1
LAND USES**

LAND USES	PHASE 1	PHASES 2-4	PHASE 5	TOTAL ACREAGE
Commercial	-	-	-	2
Right-of-Way Acreage	18.82	20.47	1.03	40.32
Lot Acreage	36.49	54.82	3.49	94.80
Amenities / Parks / Open Spaces	41.08	70.73	4.22	116.03
SUBTOTAL OF ASSESSMENT AREA	96.39	146.02	8.74	253.15
Wetland Preservation	10.01	16.61	1.11	27.73
TOTAL	106.4	162.63	9.85	280.88

OVERVIEW OF THE CIP AND CERTAIN RELATED MATTERS

The CIP described below reflects the present intentions of the Rivington CDD. However, the CIP may be subject to modification in the future. The Master Utility Plans for the CIP are included as **Exhibits 5** through **8**.

The development of the CIP for Phases 1-4 is substantially complete. The implementation of any portion of the CIP not completed or currently under construction requires final approval by the Rivington CDD's Board of Supervisors. The District has allowed and may in the future allow assignment of an active construction contract from the Developer to the District for completion of certain portions of the CIP.

See **Table 3** for information about the costs and construction status of the CIP and **Table 4** for information about the entities responsible and to be responsible for construction, ownership and maintenance of certain components of the CIP.

CDD Earthwork, Clearing, and Erosion Control

The CIP includes earthwork related to the public improvements in the CIP, including all clearing and erosion control for the areas related to the public CIP improvements. No earthwork related to private development areas, including residential unit pads, is included in the CIP.

Stormwater Management

The District's stormwater management system consists of detention ponds, inlets, pipes, swales, berms, grading and control structures located throughout the planned Development to manage stormwater runoff from developable lands. The stormwater management system has been and will be designed in accordance with standards set by the City and St. Johns River Water Management District ("SJRWMD"). Stormwater lake excavation includes only the portion from the normal water level to the depth required to meet water quality criteria set forth by SJRWMD.

Public Roadway and Transportation Improvements

The CIP includes multiple public roadway and public transportation improvements, both on-site and off-site:

- **On-Site Neighborhood Streets** consisting of a 50' right-of-way with 24' wide asphalt roadway and a 5' concrete sidewalk on both sides
- **On-Site Lanes** consisting of a 30' right-of-way with 18' wide asphalt roadway.

The roadways described above, all of which are or will be accessible by the general public, include the asphalt, base and subgrade, roadway curb and gutter, and sidewalks within rights-of-way. The roadways have been and will be constructed in accordance with City and Florida Department of Transportation standards. The City or the District will operate and maintain all or portions of the roadways. Certain road improvements have been, and will in the future, be transferred to the City.

Sewer, Wastewater, and Water Supply Utilities

The District is located within the Volusia County Utilities ("VCU") service area, which will provide sewer management service, as well as potable water service, fire protection and reclaimed water service to the community. The sewer and wastewater management improvements include an 8" gravity sanitary sewer system within the typical lane rights-of-way and neighborhood road rights-of-way. Reclaimed water lines varying in size from 1" to 8" will also be constructed to provide service to the Development. Further, the water supply improvements include looped water 6" mains which will supply potable water service and fire protection to the Development.

All sanitary sewer, reclaimed water, and potable water supply systems will be designed in accordance with Volusia County technical standards. Additionally, all such systems will be constructed by the District and then transferred to VCU for operations and maintenance, with such transfers having commenced.

All connection fees and contributions in aid of construction (CIAC) related to the sanitary sewer, potable water and reuse water supply systems required for the Development have been and will be Developer-funded and are not part of the CIP. These fees were utilized to address the off-site utility construction required for connection to the VCU system which consists of utility extension of water, force main and reuse lines down Fort Florida Road from the connection point east of the train tracks to Barwick Road.

Landscaping, Irrigation, and Hardscaping

Landscape, irrigation and hardscape improvements along all public rights-of-way, along the stormwater pond banks, as well as part of the amenity center, parks and open space tracts are included in the CIP. The District owns and will own and maintain the landscaping, irrigation and hardscaping improvements. Proceeds of the Series 2020 Bonds and Series 2022 Bonds did not fund any of the landscape, irrigation or hardscape improvements associated with the amenity center and proceeds of the Series 2026 Bonds will not fund landscaping, irrigation and hardscaping improvements related to the amenity center.

Amenity Center and Parks

The CIP includes an amenity center which is fully completed and operational. The amenity center was funded with amounts provided by the Developer and owned and operated by the District as part of its CIP. No proceeds of the Series 2020 Bonds and Series 2022 Bonds were used, and no proceeds of the Series 2026 Bonds will be used, to construct or expand upon the existing amenity center. Additionally, the CIP includes certain neighborhood parks throughout the Development, all of which are accessible by the general public. Upon completion, the District will own, operate and maintain all of the aforementioned improvements.

Wetland Mitigation Fees

Certain wetland mitigation fees are required to be paid by the Developer in connection with the development of the Development, all of which have been and will be paid by the Developer and not paid from proceeds of the Series 2020 Bonds, Series 2022 Bonds or Series 2026 Bonds and are not part of the CIP.

Professional Fees and Permitting Fees

Volusia County, the City and SJRWMD impose fees for construction permits and plan reviews. These fees vary with the magnitude and size of the development. Additionally, engineering, surveying and architecture services are needed for the subdivision, landscape and hardscape. As well, development and construction management services are required for the design, permitting, construction and maintenance acceptance of the public improvements and community facilities. The CIP includes these costs solely as they relate to the public infrastructure, improvements and facilities included in the CIP.

PERMITTING AND APPROVALS

The Development has received zoning approval to allow for development of a maximum of an additional 80 residential units, as well as related improvements, including the planned amenity center and other CIP improvements described below within Phase 5.

Governmental permits and approvals needed to complete development of the CIP related to Phases 1-4 have been obtained. The information in **Table 2A** below provides information about the status of permits obtained and remaining to be obtained with respect to Phase 5, including as described in the preceding paragraph.

We reasonably expect that all governmental and regulatory agency permits not previously obtained are obtainable and will be secured in the ordinary course.

TABLE 2A
SUMMARY OF REGULATORY REVIEW
CIP RELATED TO PHASE 5

PERMIT DESCRIPTION	REGULATORY AGENCY	STATUS	DATE APPROVED	EXPIRATION DATE
City of Debary ODP Subdivision Permit	City of Debary	NOT REQUIRED	N/A	N/A
City of Debary PPR Subdivision Permit (Case# PPR25-000002 Rivington Phase 5)	City of Debary	Approved	1/07/2026	*01/07/2027
SJRWMD ERP Individual Permit #184853-3	SJRWMD	Approved	7/16/2025	7/16/2030
Florida Department of Health in Volusia County Water Permit	Florida Department of Health in Volusia County	Approved	6/6/2026	6/5/2031
FDEP Sewer Permit	FDEP	Approved	5/7/2026	5/6/2031
FDEP NPDES NOI	FDEP	Pending	--	--

*Expiration date is vested upon commencement of Phase 5

CIP COSTS

Table 3 below summarizes the total costs of the CIP as of February 19, 2026 (including costs of completed improvements included in the CIP) and certain other costs needed to develop the Development. Portions of the costs of the CIP have been funded with proceeds of the District's Special Assessment Revenue Bonds, Series 2020 (the "Series 2020 Bonds"), and proceeds of the District's Special Assessment Revenue Bonds, Series 2022 (the "Series 2022 Bonds"). Additional portions of the cost of the CIP will be funded with proceeds of the District's planned Special Assessment Revenue Bonds, Series 2026 (the "Series 2026 Bonds") and portions of the cost of the CIP and other items shown below have been, and will continue to be, funded by the Developer.

It is our opinion that construction of the portions of the CIP and other items shown below remaining to be completed (which relate principally to Phase 5) is feasible and that the estimated costs of such construction stated herein are reasonable and consistent with market rates subject to the qualifications stated herein. Cost estimates are based upon year 2026 dollars and have been prepared based on commonly acceptable information and in some cases without the benefit of engineering design or environmental permitting. A normal inflation factor has not been utilized but is considered to be a part of the improvements budget contingency factor. Kimley-Horn and Associates, Inc. believes the enclosed estimates to be adequate for the CIP based upon the available information. Actual costs will vary based on final engineering, planning, and approvals from regulatory authorities.

TABLE 3
SUMMARY OF TOTAL CIP AND CERTAIN OTHER COSTS AS OF 7/13/2026

Category	Phase 1 ⁽¹⁾	Phases 2-4 ⁽¹⁾	Phase 5 ⁽²⁾	CIP Costs ⁽³⁾	Developer-Funded Costs ⁽⁷⁾⁽⁸⁾	Total
Earthwork/Public Improvements	\$2,968,777.59	\$5,083,688.79	\$141,417.00	\$8,193,883.38	\$0	\$8,193,883.38
Earthwork/Private	\$674,366.28	\$1,926,756.00	\$424,251.00	None	\$3,025,373.28	\$3,025,373.28
Public Roadways and Transportation Improvements ⁽⁴⁾	\$1,756,461.71	\$4,204,579.54	\$579,116.00	\$6,540,157.25	\$0	\$6,540,157.25
Water, Sewer and Reclaimed Water ⁽⁴⁾	\$1,951,680.00	\$6,584,115.00	\$950,892.50	\$9,486,687.50	\$0	\$9,486,687.50
Stormwater Management System	\$2,927,520.00	\$3,454,290.00	\$712,080.00	\$7,093,890.00	\$0	\$7,093,890.00
Amenity Center ⁽⁵⁾	\$930,835.73	\$2,194,164.27	\$0	\$0	\$3,125,000.00	\$3,125,000.00
Parks, Landscape, Irrigation and Hardscape ⁽⁶⁾	\$930,835.73	\$4,194,164.27	\$200,000.00	\$5,325,000.00	\$0	\$5,325,000.00
Ft Florida Road Off-Site Improvements	\$1,190,000.00	\$2,610,000.00	\$0	None	\$3,800,000.00	\$3,800,000.00
Wetland Mitigation Fees	\$600,000.00	\$150,000.00	\$50,000.00	None	\$800,000.00	\$800,000.00
Water and Sewer Connection Charges and CIAC	\$855,000.00	\$2,558,500.00	\$455,000.00	None	\$3,868,500.00	\$3,868,500.00
Multi-Use Trail	\$122,521.70	\$165,000.00	\$0	None	\$287,521.70	\$287,521.70
10% Contingency	None	\$3,312,525.79	\$351,275.65	\$2,444,617.57	\$1,219,183.87	\$3,663,801.44
Design and Permitting Costs for CIP	\$298,159.97	\$728,755.67	\$150,000.00	\$1,176,915.64	None	\$1,176,915.64
Design and Permitting Costs for Non-CIP Items	None	None	None	None	\$302,068.05	\$302,068.05
CIP Total	\$10,833,435.00	\$24,249,593.27	\$2,733,505.50	\$40,261,151.34	None	\$40,261,151.34
Non-CIP Total	\$4,372,723.71	\$12,916,946.06	\$1,280,526.65	None	\$16,427,647	\$16,427,647
Total CIP/Non-CIP ⁽⁹⁾	\$15,206,158.71	\$37,166,539.33	\$4,014,032.15	\$40,261,151.34	\$16,427,647	\$56,688,798.24
Benefiting Public Improvements/Eligible CIP	\$14,531,792.43	\$35,239,783.33	\$3,589,781.15	TOTAL:		\$53,361,356.91

(1) Substantially complete.

(2) Anticipated to be substantially complete by 3rd quarter 2027.

(3) All of the proceeds of the Series 2020 Bonds and Series 2022 Bonds available for construction of components of the CIP (in the amount of \$16,729,675) have been expended for that purpose. All costs of the CIP funded with proceeds of the Series 2020 Bonds and Series 2022 Bonds will be part of the system of improvements included in the CIP that benefit all of the developable land in the District.

(4) Excludes utility impact fee creditable items.

(5) To be funded by the Developer and owned and operated by the District. Includes costs of landscape, irrigation and hardscape related to the amenity center.

(6) Excludes costs related to the amenity center.

(7) Developer has funded \$51,111,226.00 (with land) and \$45,715,710.00 (without land) as of 2/24/2026 that are part of the non-CIP and CIP costs above the cost funded by the Series 2020 Bonds and Series 2022 Bonds.

- (8) Any portion of the costs of the CIP not funded with proceeds of the Series 2020 Bonds, Series 2022 Bonds and/or Series 2026 Bonds will be funded by the Developer.
- (9) The total CIP/non-CIP total includes costs funded by developer proceeds (related to private earthwork and creditable impact fees).

OWNERSHIP AND MAINTENANCE

Table 4 outlines the anticipated construction, ownership and maintenance of certain CIP components.

**TABLE 4
ANTICIPATED CONSTRUCTION, OWNERSHIP AND MAINTENANCE OF CERTAIN CIP
COMPONENTS**

Certain CIP Improvements	Constructed and/or Acquired By	Owner and Maintenance Entity
Stormwater Ponds and Control Structures	CDD	CDD
Public Roadway Stormwater Conveyance System	CDD	CDD / City
Public Roadway and Transportation Improvements	CDD	CDD / City
Water, Sewer and Reclaimed Water Improvements	CDD	VCU
Amenity Center and Parks/Open Space	CDD	CDD
Landscape, Irrigation and Hardscape Improvements	CDD	CDD

BASIS OF COST ESTIMATES

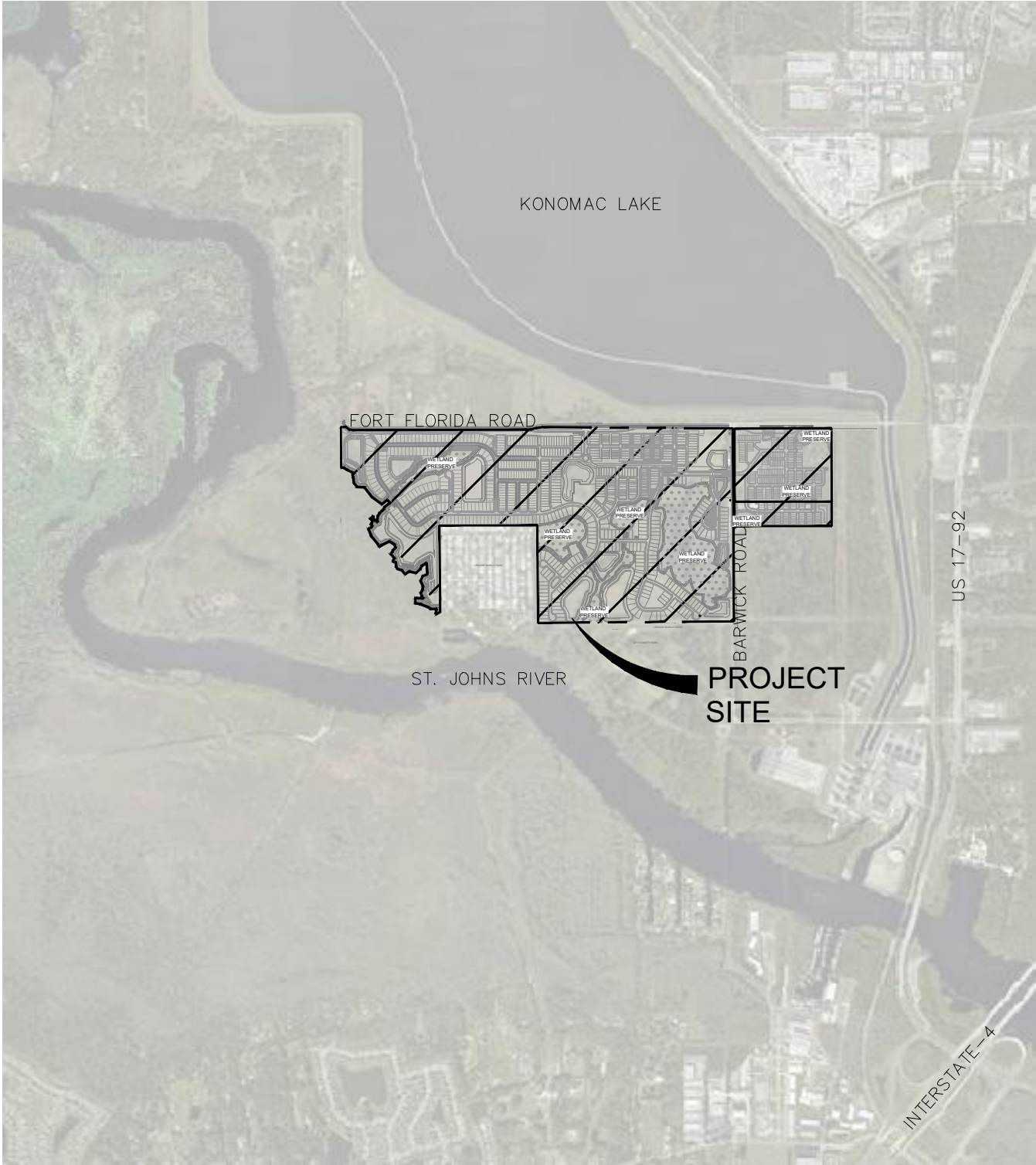
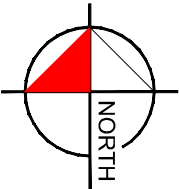
The following is the basis for the infrastructure cost estimates:

- Actual costs are used for completed improvements and no contingency is included for these items.
- Water, Sewer and Reclaimed Water Facilities are designed in accordance with Volusia County Utilities (VCU), and Florida Department of Environmental Protection (FDEP) Standards.
- Stormwater design was prepared in accordance with SJRWMD and City requirements.
- Costs utilized for CDD infrastructure opinions of probable construction costs were obtained from recent historical bids for similar work in this area or commonly acceptable information for the industry.
- Wetland impacts and the required mitigation have been approved by SJRWMD.
- The engineering design fees, including geotechnical engineering and environmental services are included in the estimate.
- For the purposes of this report a 10% contingency factor has been included for CIP components not yet completed.
- Cost estimates for CIP components not yet completed contained in this report are based upon year 2026 dollars and have been prepared based upon commonly acceptable information. Kimley-Horn and Associates, Inc. believes the estimates to be accurate based upon the available information, however, actual costs will vary based upon final engineering, planning and approvals from regulatory authorities and subcontractor pricing.

APPENDIX

Exhibit No.

1. Location Map
2. CDD Metes and Bounds Description
3. CDD Phasing Plan
4. CDD Master Site Plan
5. CDD Stormwater System
6. CDD Water System
7. CDD Sewer System
8. CDD Reuse System



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DRAWN BY	DER
CHECKED BY	BAL



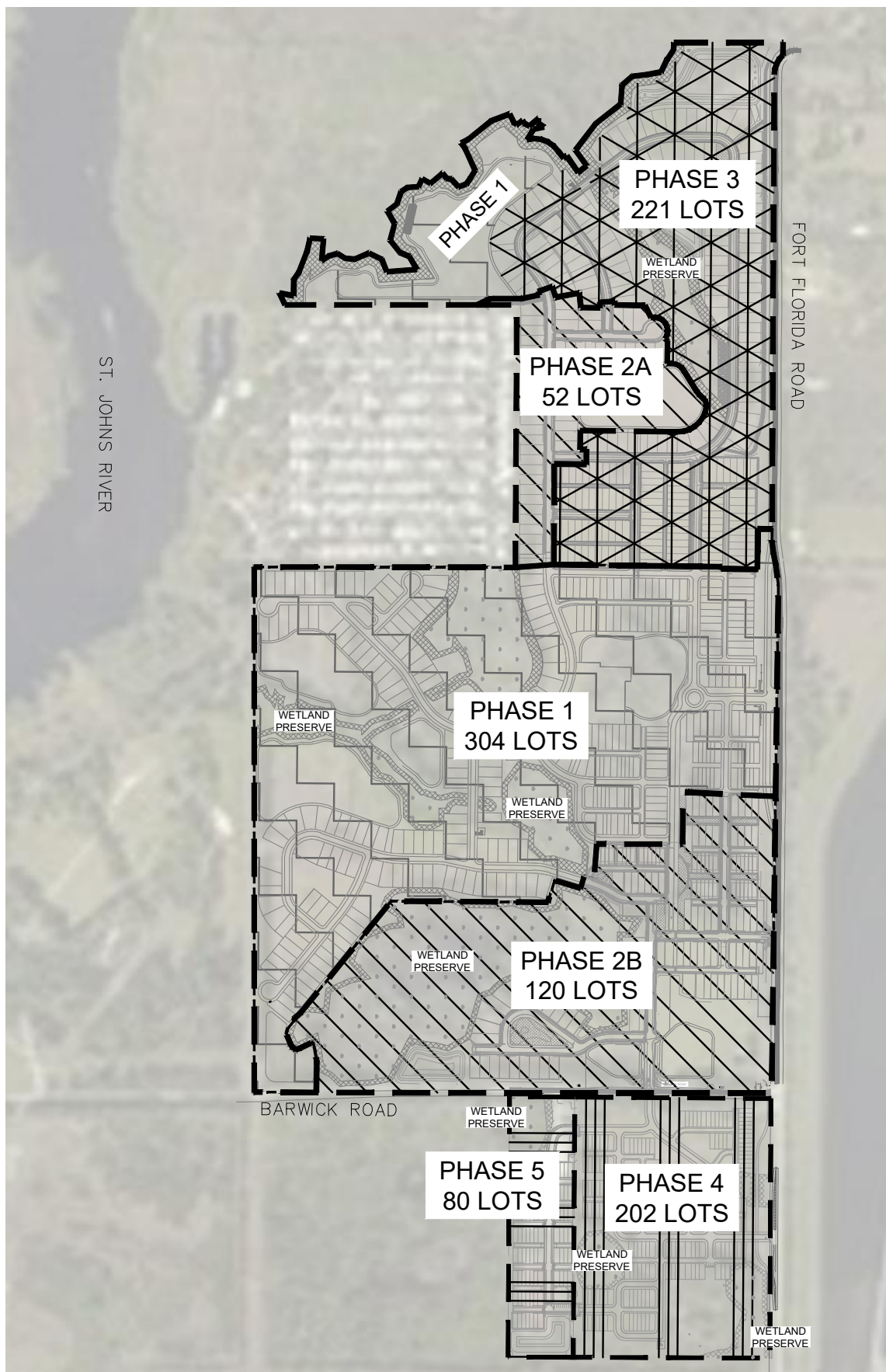
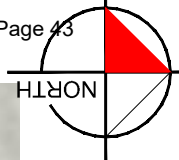
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WWW.KIMLEY-HORN.COM CA 00000696

DATE	02/26/2026
PROJECT NO.	149867000

LOCATION MAP

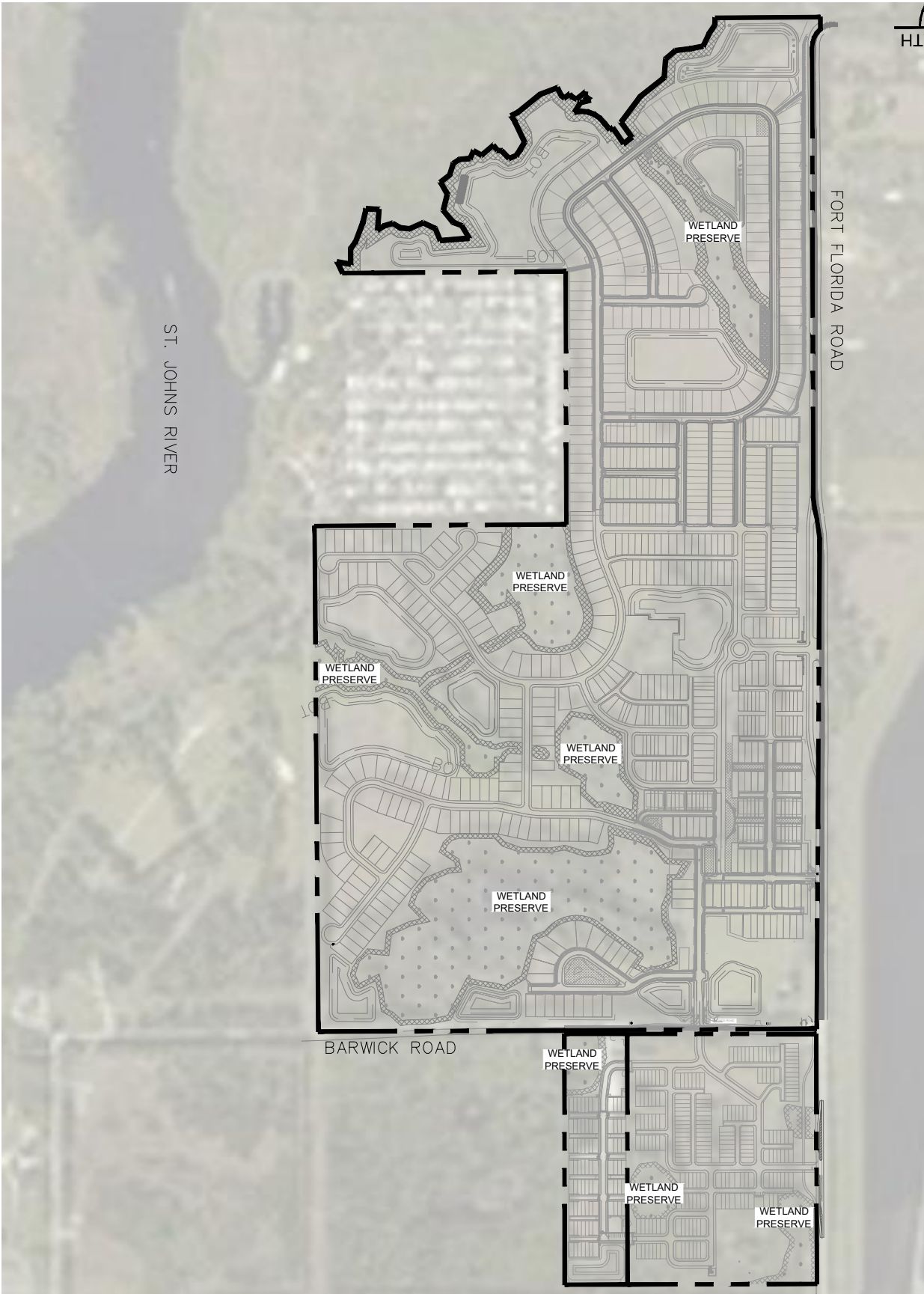
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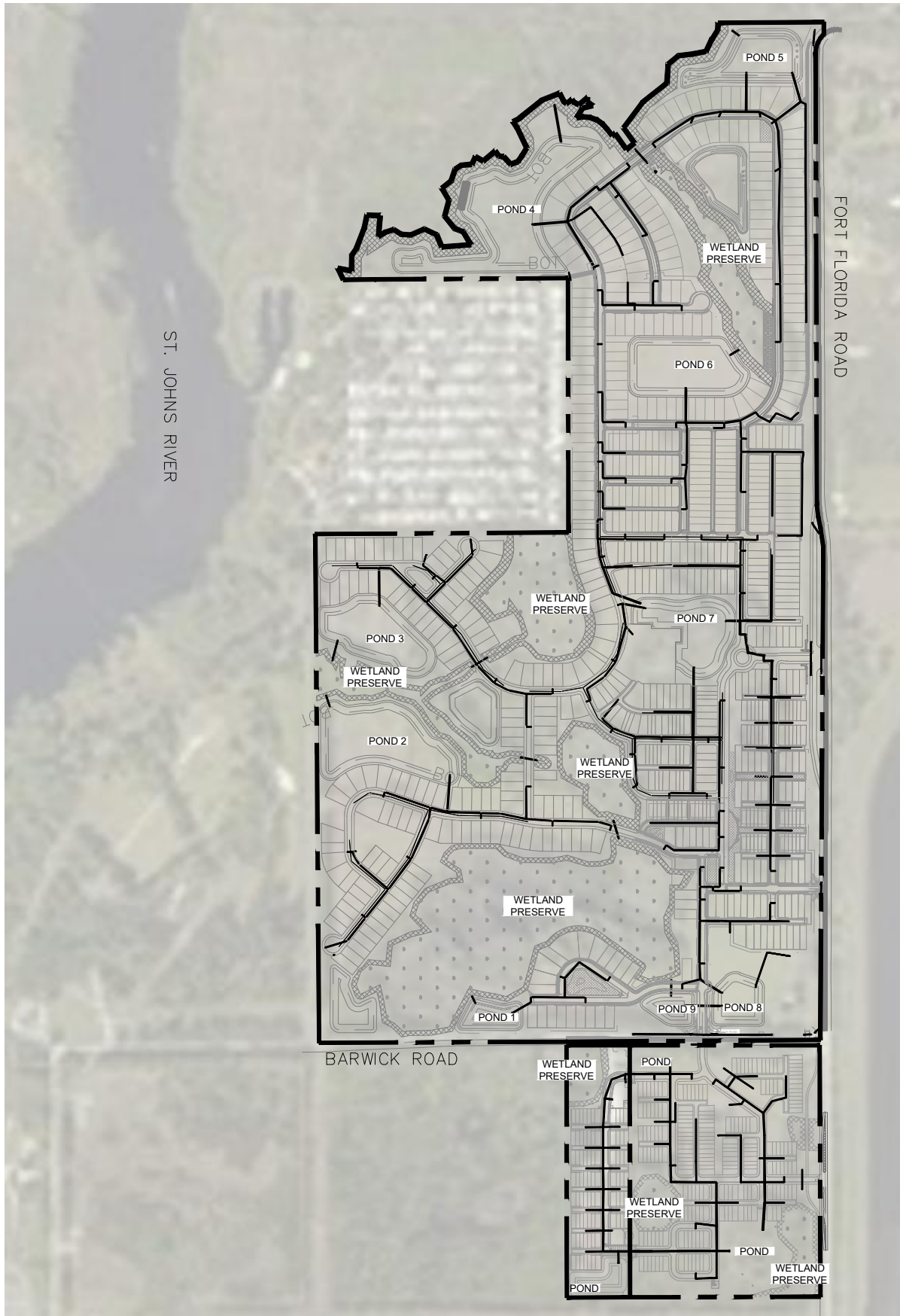
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CDD MASTER SITE PLAN

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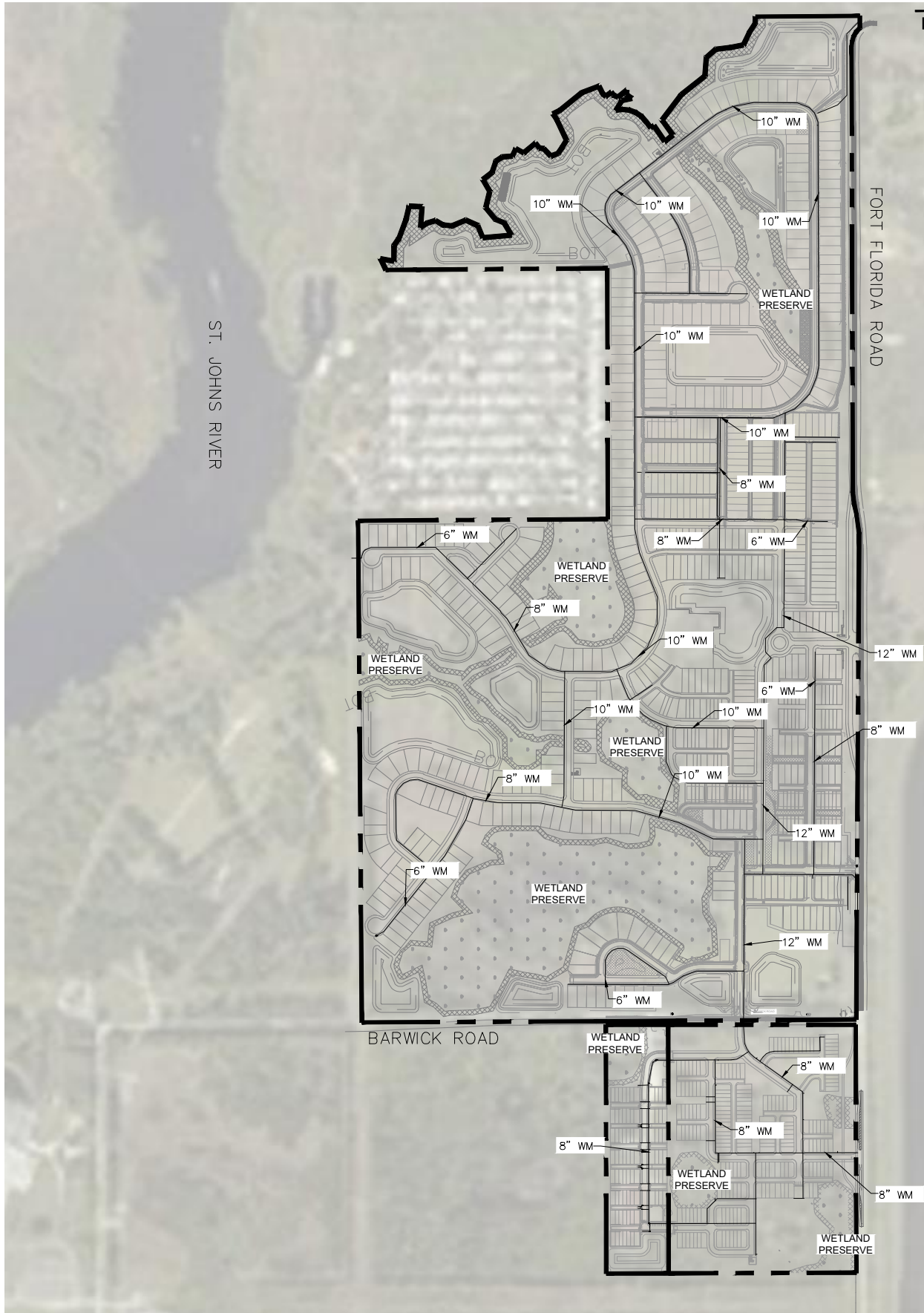
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CDD STORMWATER SYSTEM

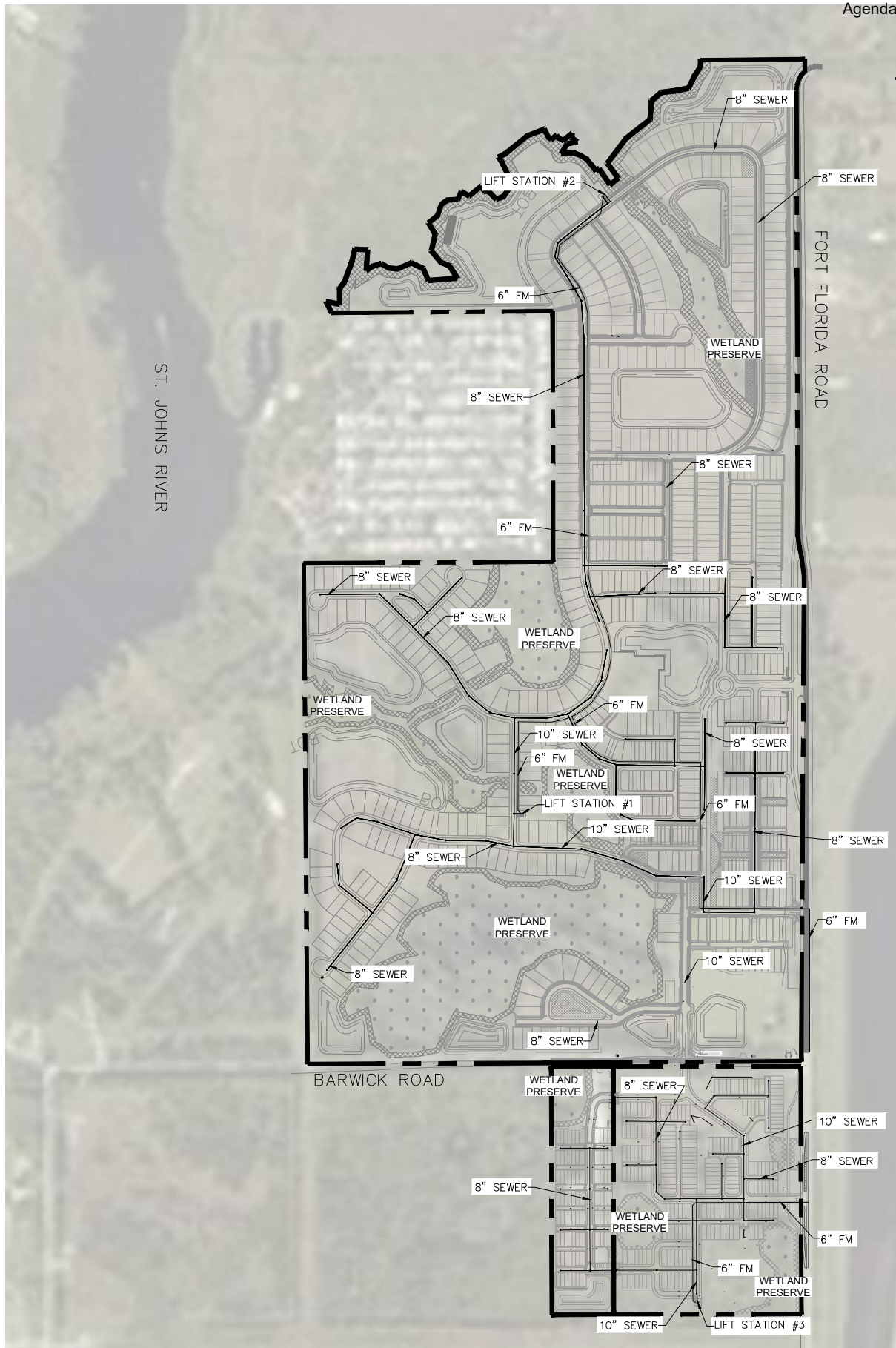
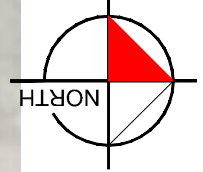
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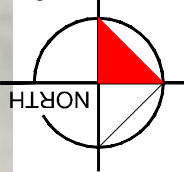
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PROJECT NO.	149867000

CDD SEWER SYSTEM

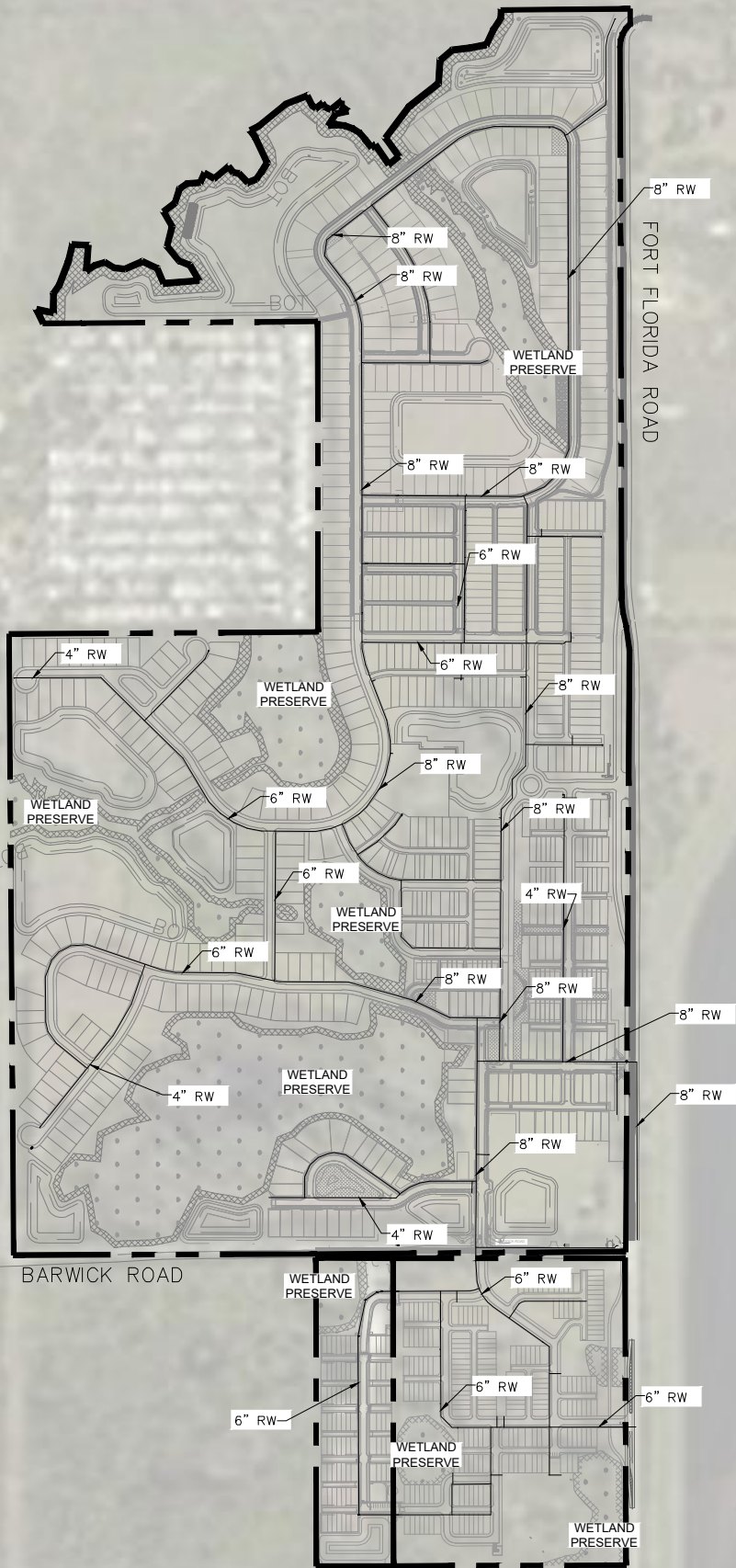
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RIVINGTON COMMUNITY DEVELOPMENT DISTRICT

PRELIMINARY SUPPLEMENTAL ASSESSMENT METHODOLOGY REPORT

PHASE 5 EXPANSION AREA

Report Date:

July 21, 2026

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I. INTRODUCTION

This Supplemental Assessment Methodology Report – Phase 5 Expansion Area (the “2026 Expansion Report”) applies the methodology and allocation of the benefits and assessments related to the issuance of the **Bonds (hereinafter defined)** in accordance with the Master Assessment Methodology Report – Phase 5 Expansion Area (the “Master Report”), dated April 21, 2026, which detailed the basis of the benefit allocation and assessment methodology to support the financing plan to complete the Phase 5 Expansion Area (hereinafter defined) of the Rivington Community Development District (the “District”). The assessable lands (“Assessable Property”) benefiting from the public infrastructure are generally described within Exhibit B of this 2026 Expansion Report, and further described within the Third Supplemental Report of the District Engineer dated April 8, 2026 (the “Engineer’s Report”).

The objective of this 2026 Expansion Report is to:

1. Identify the District’s capital improvement program (“CIP”) related to the Phase 5 Expansion Area for the project to be financed, constructed and/or acquired by the District; and
2. Determine a fair and equitable method of spreading the associated costs to the benefiting Assessable Properties within the District pre- and post-development completion; and
3. Provide a basis for the placement of a benefit lien on the Assessable Properties within the District benefiting from the CIP, as outlined by the Engineer’s Report.

The basis of the benefit received by Assessable Properties relates directly to the proposed CIP. It is the District’s CIP that will create the public infrastructure that enables Assessable Properties within the Phase 5 Expansion Area within the District to be developed and improved under current allowable densities. The CIP encompasses off-site improvements, stormwater management, utilities (including water, sewer and reclaimed), public roadways, landscaping/hardscaping, Amenity Center and Parks. The Engineer’s Report identified estimated costs to complete the CIP, inclusive of associated “soft costs” such as legal/engineering services, with contingencies to account for fluctuations in commodity and service markets. This 2026 Expansion Report will further address additional financing costs associated with funding the CIP. Without the required improvements in the CIP, the development of the Assessable Properties could not be undertaken within the current development standards. The main objective of this 2026 Expansion Report is to establish a basis on which to quantify and allocate the special benefit provided by the CIP proportionally to the Assessable Property within the Phase 5 Expansion Area of the District as described in Exhibit B to this 2026 Expansion Report. A detailed allocation methodology and finance plan will be utilized to equitably distribute CIP costs upon the Assessable Properties within the Phase 5 Expansion Area of the District based on the level of proportional benefit received and consistent with the same methodology as utilized for Phases 1-4 currently.

This 2026 Expansion Report outlines the assignment of benefits, assessment methodology, and financing structure for the District’s proposed Special Assessment Revenue Bonds, Series 2026 (2026 Assessment Area) (the “Bonds”), to be issued by the District and secured by non-ad valorem special assessments to be levied on the lands within the Phase 5 Expansion Area (the “Series 2026 Assessments”).

The Bonds will be repaid from and secured by the Series 2026 Assessments levied on those Assessable Properties benefiting from the CIP within the Phase 5 Expansion Area of the District. Non-ad valorem assessments will be levied each year to provide the funding necessary to pay debt service on the Bonds and to fund operations and maintenance costs related to the CIP maintained by the District.

In summary, this 2026 Expansion Report will determine the benefit, apportionment, and financing structure for the Bonds to be issued by the District per Chapters 170, 190, and 197, Florida Statutes, as amended, to establish a basis for the levying and collecting of special assessments based on the benefits received and is consistent with our understanding and experience with case law on this subject.

II. DEFINED TERMS

“Assessable Property:” – All property within the Phase 5 Expansion Area of the District that receives a special benefit from the CIP.

“Capital Improvement Program” (CIP) – The public infrastructure development program as outlined by the Engineer’s Report.

“Developer” – HR Rivington, LLC and Rivington 10, LLC.

“Development Plan” – The end-use configuration of Platted Units and Product Types for Unplatted Parcels within the Phase 5 Expansion Area of the District.

“District” – Rivington Community Development District.

“Engineer’s Report” – Third Supplemental Report of the District Engineer for Rivington Community Development District, April 8, 2026.

“Equivalent Residential Unit” (ERU) – A weighted value assigned to dissimilar residential lot product types to differentiate the assignment of benefit and lien values.

“Phase 5 Expansion Area” – Phase 5 of the District containing 9.75 gross acres anticipated to include 80 Units, as further described in Exhibit B of this 2026 Expansion Report.

“Platted Units” – Private property subdivided as a portion of gross acreage by virtue of the platting process.

“Product Type” – Classification assigned by the District Engineer to dissimilar lot products for the development of vertical construction. Determined in part due to differentiated sizes, setbacks, and other factors.

“Unplatted Parcels” – Gross acreage intended for subdivision and platting pursuant to the Development Plan.

“Unit(s)” – A planned or developed residential lot assigned a Product Type classification by the District Engineer.

III. DISTRICT OVERVIEW

The District consists of approximately 280.91+/- gross acres located on the southwest and southeast corners of Fort Florida Road and Barwick Road, in the City of DeBary, Florida (the “City”). The land within the District is being developed by a master developer, HR Rivington, LLC and Rivington 10, LLC (“Owner” or “Developer”), as a Mixed-Use Planned Unit Development (MPUD) project known as “Rivington” or the “Development”. The boundaries of the Development are coterminous with the boundaries of the District.

The District was established by ordinance of the City and its boundaries initially consisted of approximately 296.2+/- gross acres, and planned for 697 residential units. The City amended the establishing ordinance, upon petition of the District, to add 29.62 acres within the District’s boundaries, which are planned for an additional 202 residential units. Subsequently, the Developer donated 54.79 acres MOL to the City as an addition to the adjacent City park and as a result, the City amended the establishing ordinance to remove such 54.79 Acres from the District boundary. The donation land was predominantly conservation and open space and does not impact the project unit counts. The City then amended the establishing ordinance, upon petition of the District, to add 9.85+/-acres within the District’s boundaries (the Phase 5 Expansion Area), which are planned for an additional 80 residential units. See the Engineer's Report for further detail and exhibits.

IV. PROPOSED IMPROVEMENTS

The District and Developer are undertaking the responsibility of providing the public infrastructure necessary to develop the District’s CIP within the Phase 5 Expansion Area. As designed, the CIP is an integrated system of facilities. Each infrastructure facility operates as a system to provide special benefits to District lands. In other words, all benefiting landowners of Assessable Properties within the District benefit equally from the first few feet of infrastructure as they do from the last few feet. The CIP costs within Table 1 of this 2026 Expansion Report reflect costs as further detailed within the Engineer’s Report, which are exclusive of any financing-related costs.

V. DETERMINATION OF SPECIAL ASSESSMENT

There are three main requirements for valid special assessments. The first requirement demands that the improvements to benefited properties, for which special assessments are levied, be implemented for an approved and assessable purpose (Section 170.01, Florida Statutes). As a second requirement, special assessments can only be levied on those properties that specifically benefit from the improvements (Section 170.01, Florida Statutes). Thirdly, the special assessments allocated to each benefited property cannot exceed the proportional benefit to each parcel (Section 170.02, Florida Statutes).

The District’s CIP contains a “system of improvements” including the funding, construction, and/or acquisition of off-site improvements, stormwater, utilities (water and sewer), roadways, and landscape/hardscape, all of which are considered to be for an approved and assessable purpose (Section 170.01, Florida Statutes) which satisfies the first requirement for a valid special assessment, as described above. Additionally, the improvements will result in all Assessable Property within the Phase 5 Expansion Area of the District receiving a direct and specific benefit, thereby making those

properties legally subject to assessments (Section 170.01, Florida Statutes), which satisfies the second requirement above. Finally, the specific benefit to the Assessable Property is equal to or exceeds the cost of the assessments levied on the Assessable Property (Section 170.02, Florida Statutes), which satisfies the third requirement above.

The first requirement for determining the validity of a special assessment is plainly demonstrable, as eligible improvements are listed in Section 170.01, Florida Statutes. However, the second and third requirements for a valid special assessment require a more analytical examination. As required by Section 170.02, Florida Statutes and described in the succeeding section entitled “Allocation Methodology,” this approach involves identifying and assigning value to specific benefits being conferred upon the various Assessable Properties, while confirming that the value of these benefits exceeds the cost of providing the improvements. These special benefits include, but are not limited to, the added use of the property, the added enjoyment of the property, the probability of decreased insurance premiums, and the probability of increased marketability and value of the property.

The determination has been made that the duty to pay the non-ad valorem special assessments is valid based on the special benefits imparted upon the various Assessable Property. These benefits are derived from the acquisition and/or construction of the District’s CIP. The allocation of responsibility for payment of the Bonds has been apportioned according to reasonable estimates of the special benefits provided, consistent with each land use category. Accordingly, no acre or parcel of property within the boundary of the properties will be assessed for the payment of any non-ad valorem special assessment greater than the determined special benefit particular to that parcel.

Property within the District that currently is not, or upon future development will not, be subject to the special assessments include publicly owned (State/County/City/CDD) tax-exempt parcels such as lift stations, road rights-of-way, waterway management systems, common areas, and certain lands/amenities owned by HOA(s). To the extent it is later determined that a property no longer qualifies for an exemption, assessments will be apportioned and levied based on an ERU factor proportionate to acreage density as demonstrated in other use ERU assignments.

VI. ALLOCATION METHODOLOGY

The CIP benefits all assessable properties within the Phase 5 Expansion Area of the District in proportion to its value. The level of relative benefit can be compared by using defining “equivalent” units of measurement for each Product Type, allowing for comparisons between dissimilar development Product Types. This is accomplished through determining an estimate of the relationship between the Product Types, based on a relative benefit received by each Product Type from the CIP. The use of Equivalent Residential Unit (ERU) methodologies is well established as a fair and reasonable proxy for estimating the benefit received by privately benefiting properties. One (1) ERU has been assigned to the 50-foot residential use Product Type as a baseline, with a proportional increase relative to other planned residential Product Types and sizes. Table 2 outlines ERU assignments for residential Product Types under the current Development Plan. If future assessable property is added or Product Types are contemplated, this 2026 Expansion Report will be amended to reflect such change.

The method of benefit allocation is based on the special benefits received from infrastructure improvements relative to the benefiting Assessable Property by use and size, in comparison to other Assessable Properties within the District. According to Section 170.02, Florida Statutes, the methodology by which special assessments are allocated to specifically benefited property must be determined and adopted by the governing body of the District. This alone gives the District latitude in determining how special assessments will be allocated to specific Assessable Properties. The CIP benefit and special assessment allocation rationale is detailed herein and provides a mechanism by which these costs, based on a determination of the estimated level of benefit conferred by the CIP, are apportioned to the Assessable Property within the District for levy and collection. The allocation of benefits and Series 2026 Assessments associated with the CIP are demonstrated in Tables 3 through 6.

VII. ASSIGNMENT OF SERIES 2026 ASSESSMENTS

This section outlines the process for assigning special assessments and establishes a lien on land within the Phase 5 Expansion Area of the District. Regarding the Assessable Property, liens will be assessed on a gross acreage basis until such time as the developable acreage is platted. The platted parcels will then be reviewed for their intended use and Product Types. Pursuant to Section 193.0235, Florida Statutes, certain privately or publicly owned “common elements” such as clubhouses, amenities, lakes, and common areas for community use and benefit are exempt from non-ad valorem assessments and liens regardless of the private ownership.

It is helpful to consider three distinct states or conditions of development within a community. The initial condition is the “undeveloped state”. At this point, the infrastructure may or may not be installed, but none of the units in the Development Plan have been platted. This condition occurs when the infrastructure program is financed before any development. In the undeveloped state, all of the lands within the Phase 5 Expansion Area within the District receive benefits from the CIP, and all of the assessable land within the Phase 5 Expansion Area within the District would be assessed to repay the Bonds. While the land is “undeveloped,” special assessments will be assigned on an equal acre basis across all of the gross acreage within the Phase 5 Expansion Area within the District. Debt will not be solely assigned to parcels that have development rights but will and may be assigned to undevelopable parcels to ensure the integrity of development plans, rights, and entitlements.

The second condition is “ongoing development”. At this point, if it has not already been done, the installation of infrastructure has begun. Additionally, the Development Plan has started to take shape. As lands subject to special assessments are platted and fully developed, they are assigned specific assessments in relation to the estimated benefit that each platted unit receives from the CIP, with the balance of the debt assigned on a per-acre basis as described in the preceding paragraph. Therefore, each fully developed, platted Unit would be assigned a Series 2026 Assessment according to its Product Type classification as outlined in Table 6. It is not contemplated that any unassigned debt would remain once all of the lots associated with the improvements are platted and fully developed. If such a condition was to occur, the true-up provisions within this 2026 Expansion Report would be applicable.

The third condition is the “completed development state.” In this condition, the entire Development Plan for the Phase 5 Expansion Area within the District has been platted and the total par value of the Bonds has been assigned as specific assessments to each of the platted lots within the Phase 5 Expansion Area within the District.

VIII. FINANCING INFORMATION

For purposes of this 2026 Expansion Report, conservative allowances have been made for a debt service reserve, underwriter’s discount, issuance costs, rounding, and collection costs as shown in Table 5.

IX. TRUE-UP MODIFICATION

During the construction period of the development phases, it is possible that the number of residential units built may change, thereby necessitating a modification to the per-unit allocation of the assessment principal. To ensure the District’s debt does not build up on the unplatted land, the District shall apply the following test as outlined within this “true up methodology”.

The debt per acre remaining on the unplatted, developable land within the Phase 5 Expansion Area within the District is never allowed to exceed its ceiling level of debt per acre as established by the Master Report. The ceiling level of debt per acre is calculated as the total amount of debt for the Bonds divided by the number of developable acres encumbered by the Bonds. Thus, every time the test is applied, the debt encumbering the remaining unplatted developable acres must remain equal to, or lower than, the ceiling level of debt per acre.

True-up tests shall be performed upon the acceptance of each recorded plat submitted to subdivide developed lands within the Phase 5 Expansion Area within the District. If upon the completion of any true-up analyses, it is found that the debt per gross acre exceeds the established maximum ceiling level of debt per acre, or there is not sufficient development potential in the remaining acreage in the Phase 5 Expansion Area within the District to produce the densities required to service Bond debt adequately, the District would require the immediate remittance of a density reduction payment, plus accrued interest as applicable in an amount sufficient to reduce the remaining debt per acre to the ceiling level of debt per acre, thus allow the remaining gross acreage to service Bond debt upon planned development adequately. The final test shall be applied at the platting of 100% of the development Units within of the Phase 5 Expansion Area within the District. Should additional coverage be identified at or before the final true-up as a result of changes in the Development Plan, the District will reserve the right to either use the excess to issue more debt or pay down the existing principal amounts within the Bonds proportionally.

True-up payment provisions may be suspended if the landowner can demonstrate, to the reasonable satisfaction of the District and bondholders, that there is sufficient development potential in the remaining acreage within the Phase 5 Expansion Area within the District to produce the densities required to service Bond debt adequately. The Developer and District will enter into a true-up agreement to evidence the obligations described in Section IX.

All assessments levied run with the land, and it is the responsibility of the District to enforce the true-up provisions and collect any required true-up payments due. The District will not release any liens on property for which true-up payments are due, until provision for such payment has been satisfactorily made.

X. ADDITIONAL STIPULATIONS

The District retained Inframark to prepare a methodology to fairly allocate the Series 2026 Assessments related to the District's CIP. Certain financing, development, and engineering data were provided by members of the District Staff and/or the Developer. The allocation methodology described herein was based on information provided by those professionals. Inframark makes no representations regarding these information transactions beyond restating the factual information necessary for the compilation of this 2026 Expansion Report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Inframark does not represent the District as a Municipal Advisor or Securities Broker, nor is Inframark registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Inframark does not provide the District with financial advisory services or offer investment advice in any form.

TABLE 1

RIVINGTON COMMUNITY DEVELOPMENT DISTRICT						
CIP INFRASTRUCTURE COST SUMMARY						
Category	Phase 1 ⁽²⁾	Phases 2-4 ⁽¹⁾	Phase 5 ⁽²⁾	CIP Costs ⁽³⁾	Developer- Funded Costs (7)(8)	Total
Earthwork/Public Improvements	\$2,968,777.59	\$5,083,688.79	\$141,417.00	\$8,193,883.38	\$0.00	\$8,193,883.38
Earthwork/Private (NON - CIP)	\$674,366.28	\$1,926,756.00	\$424,251.00	\$0.00	\$3,025,373.28	\$3,025,373.28
Roadways and Transportation ⁽⁴⁾	\$1,756,461.71	\$4,204,579.54	\$579,116.00	\$6,540,157.25	\$0.00	\$6,540,157.25
Water, Sewer and Reclaimed Water ⁽⁴⁾	\$1,951,680.00	\$6,584,115.00	\$950,892.50	\$9,486,687.50	\$0.00	\$9,486,687.50
Stormwater Management System	\$2,927,520.00	\$3,454,290.00	\$712,080.00	\$7,093,890.00	\$0.00	\$7,093,890.00
Amenity Center ⁽⁵⁾	\$930,835.73	\$2,194,164.27	\$0.00	\$0.00	\$3,125,000.00	\$3,125,000.00
Parks, Landscape, Irrigation and Hardscape ⁽⁶⁾	\$930,835.73	\$4,194,164.27	\$200,000.00	\$5,325,000.00	\$0.00	\$5,325,000.00
Ft Florida Road Off-Site Improvements	\$1,190,000.00	\$2,610,000.00	\$0.00	\$0.00	\$3,800,000.00	\$3,800,000.00
Wetland Mitigation Fees	\$600,000.00	\$150,000.00	\$50,000.00	\$0.00	\$800,000.00	\$800,000.00
Water/ Sewer Connection Charges and CIAC	\$855,000.00	\$2,558,500.00	\$455,000.00	\$0.00	\$3,868,500.00	\$3,868,500.00
Multi-Use Trail	\$122,521.70	\$165,000.00	\$0.00	\$0.00	\$287,521.70	\$287,521.70
10% Contingency	0	\$3,312,525.79	\$351,275.65	\$2,444,617.57	\$1,219,183.87	\$3,663,801.44
Design & Permitting Costs for CIP	\$298,159.97	\$728,755.67	\$150,000.00	\$1,176,915.64	\$0.00	\$1,176,915.64
Design & Permitting Costs for CIP - Other Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$302,068.05	\$302,068.05
CIP (Bond Funding Considerations) Total	\$10,833,435.00	\$24,249,593.27	\$2,733,505.50	\$40,261,151.34	\$0.00	\$40,261,151.34
CIP (Other Sources - Funded) Total	\$4,372,723.71	\$12,916,946.06	\$1,280,526.65	\$0.00	\$16,427,647.00	\$16,427,647.00
Total CIP/ Non - CIP	\$15,206,158.71	\$37,166,539.33	\$4,014,032.15	\$40,261,151.34	\$16,427,647.00	\$56,688,798.24
Benefiting Public Improvements/ Eligible CIP ⁽⁹⁾	\$14,531,792.43	\$35,239,783.33	\$3,589,781.15		TOTAL:	\$53,361,356.91 ⁽⁹⁾

Footnotes:

(1) Substantially complete.

(2) Anticipated to be substantially complete by 3rd quarter 2027.

(3) All of the proceeds of the Series 2020 Bonds and Series 2022 Bonds available for construction of components of the CIP (in the amount of \$16,729,675) have been expended

(4) Excludes utility impact fee creditable items.

(5) To be funded by the Developer and owned and operated by the District. Includes costs of landscape, irrigation and hardscape related to the amenity center.

(6) Excludes costs related to the amenity center.

(7) Developer has funded \$51,111,226.00 (with land) and \$45,715,710.00 (without land) as of 2/24/2026 that are part of the non-CIP and CIP costs above the cost funded by the

(8) Any portion of the costs of the CIP not funded with proceeds of the Series 2020 Bonds, Series 2022 Bonds and/or Series 2026 Bonds will be funded by the Developer.

(9) Totals public improvement CIP cost benefiting all private properties within the CDD.

(10) Additional Details provided within the Third Supplemental Report of the Engineer.

TABLE 2

RIVINGTON COMMUNITY DEVELOPMENT DISTRICT						
PROJECT STATISTICS - ERU ASSIGNMENTS						
PRODUCT	PHASE 1	PHASE 2-4	PHASE 5	TOTAL UNITS	PER UNIT ERU ⁽²⁾	TOTAL ERUS
20' Townhome	36	240	80	356	0.40	110.40
24' Townhome	24	0	0	24	0.48	11.52
34' Single Family	90	157	0	247	0.68	167.96
40' Single Family	2	5	0	7	0.80	5.60
50' Single Family	152	180	0	332	1.00	332.00
60' Single Family	0	13	0	13	1.20	15.6
Total	304	595	80	979		643.08

Notations:
⁽¹⁾ Product Type
⁽²⁾ Equivalent Residential Unit

TABLE 3

DEVELOPMENT PROGRAM COST/CIP NET BENEFIT ANALYSIS	
Infrastructure CIP Costs	\$53,361,356.91
ERUS	643.08
Total CIP Cost/ Benefit Per ERU	\$82,977.79

Notations:
 1) Benefit is equal to or greater than cost as assigned per Equivalent Residential Unit ("ERU") as described above.

TABLE 4

PHASE 5 EXPANSION AREA DEVELOPMENT PROGRAM CIP NET COST/BENEFIT ANALYSIS					
PRODUCT TYPE	ERU FACTOR	PRODUCT COUNT	ERUs	NET CIP BENEFIT	
				PER PRODUCT TYPE	PER PRODUCT UNIT
20' Townhome	0.40	80	32.00	\$2,655,289.27	\$33,191.12
		80	32.00	\$2,655,289.27	

Notations:

1) Table 4 determines only the benefit of construction cost, net of finance and other related costs.

TABLE 5

RIVINGTON COMMUNITY DEVELOPMENT DISTRICT		
FINANCING ASSUMPTIONS - SPECIAL ASSESSMENT BONDS		
Coupon Rate ⁽¹⁾		5.60%
Term (Years)		30
Principal Amortization Installments		30
<u>SOURCES:</u>		
	Par Amount:	\$816,000
<u>USES:</u>		
Capitalized Interest (Months) ⁽²⁾	6	\$22,848
Debt Service Reserve Fund	50%	\$28,400
Cost of Issuance		\$216,320
Net Bond Proceeds		<u>\$548,432</u>
<u>ANNUAL ASSESSMENT</u>		
Annual Debt Service (Principal plus Interest)		\$56,800
Collection Costs and Discounts @	6.00%	\$3,626
TOTAL ANNUAL ASSESSMENT		\$60,426
Notations:		
⁽¹⁾ Based on conservative interest rate, subject to change based on market conditions.		
⁽²⁾ Based on 6 months capitalized interest.		

On the table below, it says CAPI is 24 months – but the table above says CAPI is 6 months – shouldn't they be consistent?

TABLE 6

RIVINGTON COMMUNITY DEVELOPMENT DISTRICT								
ALLOCATION METHODOLOGY - SPECIAL ASSESSMENT BONDS ⁽¹⁾								
PRODUCT	PER UNIT	TOTAL ERUs	% OF ERUs	UNITS	PRODUCT TYPE		PER UNIT	
					TOTAL PRINCIPAL	ANNUAL ASSMT. ⁽²⁾	TOTAL PRINCIPAL	ANNUAL ASSMT. ⁽²⁾
20' Townhome	0.40	32.00	100.00%	80	\$816,000	\$56,800	\$10,200	\$710
Totals		32.00	100%	80	\$816,000	\$56,800		

⁽¹⁾ Allocation of total bond principal (i.e., assessment) based on equivalent assessment units. Individual principal and interest assessments calculated on a per unit basis. 24 month Maximum Capitalized Interest Period.

⁽²⁾ Includes principal, interest net of collection fees and discounts.

EXHIBIT A

The maximum par amount of Bonds that may be borrowed by the District to pay for the public capital infrastructure improvements within the Phase 5 Expansion Area is \$816,000.00 payable in 30 annual installments of principal of \$5,766.50 per gross acre. The maximum par debt is \$82,842.64 per gross acre and is outlined below.

Prior to platting, the debt associated with the Capital Improvement Plan will initially be allocated on a per acre basis within the Phase 5 Expansion Area of the District. Upon platting, the principal and long term assessment levied on each benefited property will be allocated to platted lots and developed units in accordance with this Report.

ASSESSMENT PLAT			
TOTAL ASSESSMENT: <u>\$816,000.00</u>			
ANNUAL ASSESSMENT: <u>\$56,800.00</u> - (30 Installments)			
TOTAL GROSS ASSESSABLE ACRES +/-: <u>9.85</u>			
TOTAL ASSESSMENT PER ASSESSABLE GROSS ACRE: <u>\$82,842.64</u>			
ANNUAL ASSESSMENT PER GROSS ASSESSABLE ACRE: <u>\$5,766.50</u> (30 Installments)			
Landowner Name, Legal Description & Address	Gross Unplatted Assessable Acres	PER PARCEL ASSESSMENTS	
		Total PAR Debt	Total Annual
Rivington I0, LLC 5850 TG Lee BLVD Ste 200 Orlando, FL 32822	9.85	\$816,000.00	\$56,800.00
Parcel ID#: 900900000021, Volusia County See Exhibit B, Legal Description			
Totals:	<u>9.85</u>	<u>\$816,000.00</u>	<u>\$56,800.00</u>
Notation: Assessments shown are net of collection cost			

EXHIBIT B

PHASE 5 EXPANSION AREA - LEGAL DESCRIPTION

A PORTION OF SECTION 9, TOWNSHIP 19 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA

BEING MORE PARTICULARLY AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF THE SOUTHWEST $\frac{1}{4}$ OF THE NORTHWEST $\frac{1}{4}$ OF SAID SECTION 9; THENCE RUN NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST ALONG THE WEST LINE OF THE SOUTHWEST $\frac{1}{4}$ OF THE NORTHWEST $\frac{1}{4}$ OF SAID SECTION 9, A DISTANCE OF 328.00 FEET; THENCE RUN SOUTH 89 DEGREES 51 MINUTES 33 SECONDS EAST A DISTANCE OF 1328.66 FEET TO A POINT ON THE EAST LINE OF THE SOUTHWEST $\frac{1}{4}$ OF SAID SECTION 9; THENCE SOUTH 00 DEGREES 05 MINUTES 35 SECONDS WEST ALONG THE EAST LINE OF THE SOUTHWEST $\frac{1}{4}$ OF THE NORTHWEST $\frac{1}{4}$ OF SAID SECTION 9 A DISTANCE OF 327.99 FEET TO THE SOUTHEAST CORNER OF THE SOUTHWEST $\frac{1}{4}$ OF THE NORTHWEST $\frac{1}{4}$ OF SAID SECTION 9; THENCE RUN NORTH 89 DEGREES 51 MINUTES 33 SECONDS WEST ALONG THE SOUTH LINE OF THE SOUTHWEST $\frac{1}{4}$ OF THE NORTHWEST $\frac{1}{4}$ OF SAID SECTION 9 A DISTANCE OF 1326.83 FEET TO THE POINT OF BEGINNING.

Containing 9.85 acres, more or less.



***Rivington
Community Development District***

FISCAL YEAR 2027

PROPOSED BUDGET

June 5, 2026

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

OPERATING BUDGET

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances	1-2
Exhibit A	3
Budget Narrative.....	'4-6

DEBT SERVICE BUDGETS

Series 2020

Summary of Revenues, Expenditures and Changes in Fund Balances	7
Amortization Schedule	8

Series 2022

Summary of Revenues, Expenditures and Changes in Fund Balances	9
Amortization Schedule	10
Budget Narrative	11

SUPPORTING BUDGET SCHEDULE

Comparison of Assessment Rates	12
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Rivington

Community Development District

Operating Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
 General Fund 001

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL		ANNUAL
	BUDGET	THRU	March-	PROJECTED	% +/-)	BUDGET
	FY 2026	2/28/2026	9/30/2026	FY 2026	Budget	FY 2027
REVENUES						
Interest - Investments	\$0.00	\$5,152.00	\$2,800.00	\$7,952.00	0%	\$0.00
Special Assmnts- Tax Collector	\$850,494.00	\$826,993.00	\$23,501.00	\$850,494.00	0%	\$945,642.53
Special Assmnts- Discounts	-\$34,020.00	-\$26,806.00	\$0.00	-\$26,806.00	-21%	-\$37,825.70
Special Assmnts- CDD Collected	\$3,960.00	\$3,960.00	\$0.00	\$3,960.00	0%	\$5,104.85
Other Miscellaneous Revenues	\$250.00	\$0.00	\$250.00	\$250.00	0%	\$250.00
Access Cards	\$500.00	\$975.00	\$500.00	\$1,475.00	195%	\$1,000.00
TOTAL REVENUES	\$821,184.00	\$810,474.00	\$27,301.00	\$837,775.00	2%	\$914,171.68
EXPENDITURES						
Administrative						
P/R-Board of Supervisors	\$6,000.00	\$2,600.00	\$3,400.00	\$6,000.00	0%	\$6,000.00
FICA Taxes	\$500.00	\$138.00	\$362.00	\$500.00	0%	\$459.00
ProfServ-Dissemination Agent	\$1,000.00	\$3,500.00	\$0.00	\$3,500.00	250%	\$3,000.00
ProfServ-Engineering	\$10,000.00	\$1,367.00	\$8,633.00	\$10,000.00	0%	\$10,000.00
ProfServ-Mgmt Consulting	\$54,025.00	\$22,510.00	\$31,515.00	\$54,025.00	0%	\$55,645.75
ProfServ-Property Appraiser	\$427.00	\$0.00	\$427.00	\$427.00	0%	\$692.23
ProfServ-Tax Collector	\$427.00	\$0.00	\$427.00	\$427.00	0%	\$494.45
ProfServ-Trustee Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	0%	\$10,000.00
Attorney Fees	\$10,000.00	\$1,968.00	\$8,032.00	\$10,000.00	0%	\$10,000.00
Auditing Services	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	0%	\$7,500.00
Telephone, Cable & Internet Service	\$2,700.00	\$1,017.00	\$1,683.00	\$2,700.00	0%	\$2,900.00
Postage	\$400.00	\$9.00	\$391.00	\$400.00	0%	\$250.00
Liability/Property Insurance	\$35,094.00	\$32,785.00	\$2,309.00	\$35,094.00	0%	\$32,125.00
Legal Advertising	\$5,000.00	\$227.00	\$4,773.00	\$5,000.00	0%	\$4,000.00
Misc-Assessment Collection Cost	\$4,253.00	\$0.00	\$4,253.00	\$4,253.00	0%	\$0.00
Misc-Contingency	\$4,000.00	\$998.00	\$3,002.00	\$4,000.00	0%	\$4,000.00
Website Expense	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	0%	\$1,800.00
Dues, Licenses, Subscriptions	\$175.00	\$175.00	\$0.00	\$175.00	0%	\$175.00
Total Administrative	\$149,801.00	\$67,294.00	\$85,007.00	\$152,301.00	2%	\$149,041.43
Field						
ProfServ-Field Management	\$59,613.00	\$24,839.00	\$34,774.00	\$59,613.00	0%	\$68,554.95
Electricity - General	\$28,000.00	\$9,059.00	\$12,984.57	\$22,043.57	-21%	\$28,000.00
Electricity - Streetlights	\$100,000.00	\$38,856.00	\$55,693.60	\$94,549.60	-5%	\$100,005.00
Utility - Water & Sewer	\$32,000.00	\$15,208.00	\$21,798.13	\$37,006.13	16%	\$37,000.00
Waste Removal	\$0.00	\$1,516.00	\$2,172.93	\$3,688.93	0%	\$3,800.00
R&M-Aquatic Weed Control	\$20,000.00	\$7,175.00	\$10,284.17	\$17,459.17	-13%	\$20,000.00
Amenity Maintenance & Repairs	\$45,000.00	\$6,775.00	\$9,710.83	\$16,485.83	-63%	\$45,000.00
Contracts-Pools	\$26,000.00	\$10,420.00	\$15,580.00	\$26,000.00	0%	\$26,000.00
R&M-Pools	\$15,000.00	\$0.00	\$0.00	\$0.00	-100%	\$15,000.00
Amenity Center Pest Control	\$828.00	\$576.00	\$252.00	\$828.00	0%	\$900.00
Pool Attendant	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$37,400.00
Contracts-Landscape	\$176,000.00	\$86,649.00	\$89,351.00	\$176,000.00	0%	\$206,983.00
R&M-Other Landscape	\$20,000.00	\$0.00	\$0.00	\$0.00	-100%	\$20,000.00
R&M-Irrigation	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	0%	\$20,000.00
Holiday Decorations	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$10,000.00
Total Field	\$544,841.00	\$201,073.00	\$267,601.23	\$468,674.23	-14%	\$638,642.95

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/(-) Budget	ANNUAL
	BUDGET FY 2026	THRU 2/28/2026	March- 9/30/2026	PROJECTED FY 2026		BUDGET FY 2027
Reserves						
Reserves - Other	\$126,700.00	\$0.00	\$0.00	\$0.00	-100%	\$126,700.00
Total Reserves	\$126,700.00	\$0.00	\$0.00	\$0.00	-100%	\$126,700.00
TOTAL EXPENDITURES	\$821,342.00	\$268,367.00	\$352,608.23	\$620,975.23	-24%	\$914,384.38
Excess (deficiency) of revenues						
Over (under) expenditures	-\$158.00	\$542,107.00	-\$325,307.23	\$216,799.77	-137315%	-\$212.70
OTHER FINANCING SOURCES (USES)						
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Net change in fund balance		\$542,107.00	-\$325,307.23	\$216,799.77	0%	-\$212.70
FUND BALANCE, BEGINNING	\$133,211.00	\$133,211.00	\$0.00	\$133,211.00	0%	\$350,010.77
FUND BALANCE, ENDING	\$133,211.00	\$675,318.00	-\$325,307.23	\$350,010.77	163%	\$349,798.06

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$133,211
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	\$133,211

Estimated Funds Available - 9/30/2026	\$0
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FISCAL YEAR 2027 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026	\$350,011
Reserves-Fiscal Year 2026 Additions	\$126,700
Total Funds Available (Estimated)-09/30/2027	\$476,711
Less: First Quarter Operating Reserve	\$228,596 <u>(1)</u>
Less: Designated Reserves for Capital Projects	\$126,700

Estimated Remaining Undesignated Cash as of 9/30/2027	\$121,415
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Special Assessment – Tax Collector

The district will levy a Non-Ad Valorem assessment on all sold and plated parcels within the district in order to pay for the operating expenditures during the Fiscal Year.

Special Assessment – Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

P/R Board of Supervisors

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 6 meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's Compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditure.

Professional Services - Dissemination Agent

The district is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service with Ada Site Compliance Inc.

Professional Services-Engineering

The district's engineer will provide general engineering services to the district, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Professional Services Management Consultant

The district has currently a contract with Inframark-Infrastructure Management Services for the operation of the property and its contractors.

Professional Services Property Appraiser

The Property Appraiser provides the district with a listing of the legal description of each property parcel within the district boundaries, and the names and addresses of the owners of such property.

Budget Narrative
 Fiscal Year 2027

Professional Service Tax Collector

The Property Tax Collector provides the district with a listing of the legal description of each property parcel within the district boundaries, and the names and addresses of the owners of such property.

Professional Service -Trustee

The district pays US Bank an annual fee for trustee services on all Series Capital Improvement Revenue Bond. The budgeted amount for the fiscal year is based on standard fees charged plus any out-of-pocket expenses.

Attorney Fees

The district's legal counsel will provide general legal services to the district, i.e. attendance and preparation for monthly meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Auditing Services

The district is required to conduct an annual audit of its financial records by an independent Certified Public Accounting Firm. The budget amount for the fiscal year is based on contracted fees from prior year's engagement letter.

Postage

Actual postage used for district mailings, and other special projects.

Liability /Property Insurance

The district's Property Insurance policy is with Public Risk Insurance Agency. Public Risk Insurance Agency specializes in providing insurance coverage to governmental agencies. The amount budgeted for the fiscal year is based on prior-year premiums plus any anticipated market adjustments.

Legal Advertising

The district is required to advertise various notices for Board meetings and other public hearings in a newspaper of general circulation.

Misc-Assessment Collection Cost

The district reimburses the County Tax Collector for her or his necessary administrative costs.

Misc-Contingency

This category is for any other field related expenditure that is not cover in other categories.

Website Expenses

Cost of maintaining the website expenses.

Dues, Licenses, Subscriptions

The district is required to pay annual fee to the Department of Community Affairs and other due and subscriptions.

Field
Professional Service Field Management

The district has currently a contract with Inframark-Infrastructure Management Services for the operation of the property and its contract

Budget Narrative
Fiscal Year 2027

Utility Services

Electricity-General

Electricity for accounts with the local Utilities Commissions and irrigation. Fees are based on historical costs for metered use.

Electricity-Streetlights

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

Utility-Water and Sewer

Utility expenses for water and sewer.

Waste Removal

Waste removal expenses related to trash pickup.

R&M-Aquatic Weed Control

Cost related to treatment of grass and others.

Amenity Maintenance & Repairs

Cost of repairs and regular maintenance to the CDD's amenity.

Contracts- Pools

Cost of Maintenance for CDD pool facilities.

Contracts-Landscape

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

R&M Other Landscaping

Cost of repairs and regular maintenance to landscaping equipment.

R&M Irrigation

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Rivington

Community Development District

Debt Service Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

Series 2020 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 2/28/2026	PROJECTED March- 9/30/2026	TOTAL PROJECTED FY 2026	% +/-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Special Assmnts- Tax Collector	\$383,228.00	\$369,098.00	\$14,130.00	\$383,228.00	0%	\$383,227.67
Special Assmnts- Discounts	-\$15,329.00	-\$11,964.00	\$0.00	-\$11,964.00	-22%	-\$15,329.11
TOTAL REVENUES	\$368,159.00	\$362,607.00	\$14,130.00	\$376,737.00	2%	\$367,898.56
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessment Collection Cost	\$1,916.00	\$0.00	\$1,916.00	\$1,916.00	0%	\$7,664.55
Total Administrative Service	\$1,916.00	\$0.00	\$1,916.00	\$1,916.00	0%	\$7,664.55
<i>Debt Service</i>						
Principal Debt Retirement	\$140,000.00	\$0.00	\$140,000.00	\$140,000.00	0%	\$145,000.00
Interest Expense	\$222,613.00	\$109,294.00	\$113,319.00	\$222,613.00	0%	\$213,862.50
Total Debt Service	\$362,613.00	\$114,294.00	\$253,319.00	\$367,613.00	1%	\$358,862.50
TOTAL EXPENDITURES	\$364,529.00	\$114,294.00	\$255,235.00	\$369,529.00		\$366,527.05
Excess (deficiency) of revenues						
Over (under) expenditures	\$3,630.00	\$248,313.00	-\$241,105.00	\$7,208.00	99%	\$1,371.51
OTHER FINANCING SOURCES (USES)						
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Net change in fund balance	\$3,630.00	\$248,313.00	-\$241,105.00	\$7,208.00	99%	\$1,371.51
FUND BALANCE, BEGINNING	\$396,208.00	\$396,208.00	\$0.00	\$396,208.00	0%	\$403,416.00
FUND BALANCE, ENDING	\$399,838.00	\$644,521.00	-\$241,105.00	\$403,416.00	1%	\$404,787.51

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT

	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Series 2020 Bonds	\$5,865,000.00	\$5,725,000.00	\$5,585,000.00	\$5,440,000.00

Amortization Schedule
Special Assessment Revenue Bonds, Series 2020 (2020 Assessment Area)

Period Ending	Outstanding Balance	Prepayment	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2026	\$5,585,000.00				\$106,931.25	\$106,931.25	\$356,225.00
5/1/2027	\$5,585,000.00		\$145,000.00	3.375%	\$106,931.25	\$251,931.25	
11/1/2027	\$5,440,000.00				\$104,484.38	\$104,484.38	\$356,415.63
5/1/2028	\$5,440,000.00		\$150,000.00	3.375%	\$104,484.38	\$254,484.38	
11/1/2028	\$5,290,000.00				\$101,953.13	\$101,953.13	\$356,437.50
5/1/2029	\$5,290,000.00		\$160,000.00	3.375%	\$101,953.13	\$261,953.13	
11/1/2029	\$5,130,000.00				\$99,253.13	\$99,253.13	\$361,206.25
5/1/2030	\$5,130,000.00		\$165,000.00	3.375%	\$99,253.13	\$264,253.13	
11/1/2030	\$4,965,000.00				\$96,468.75	\$96,468.75	\$360,721.88
5/1/2031	\$4,965,000.00		\$170,000.00	3.375%	\$96,468.75	\$266,468.75	
11/1/2031	\$4,795,000.00				\$93,600.00	\$93,600.00	\$360,068.75
5/1/2032	\$4,795,000.00		\$175,000.00	3.750%	\$93,600.00	\$268,600.00	
11/1/2032	\$4,620,000.00				\$90,318.75	\$90,318.75	\$358,918.75
5/1/2033	\$4,620,000.00		\$180,000.00	3.750%	\$90,318.75	\$270,318.75	
11/1/2033	\$4,440,000.00				\$86,943.75	\$86,943.75	\$357,262.50
5/1/2034	\$4,440,000.00		\$190,000.00	3.750%	\$86,943.75	\$276,943.75	
11/1/2034	\$4,250,000.00				\$83,381.25	\$83,381.25	\$360,325.00
5/1/2035	\$4,250,000.00		\$195,000.00	3.750%	\$83,381.25	\$278,381.25	
11/1/2035	\$4,055,000.00				\$79,725.00	\$79,725.00	\$358,106.25
5/1/2036	\$4,055,000.00		\$205,000.00	3.750%	\$79,725.00	\$284,725.00	
11/1/2036	\$3,850,000.00				\$75,881.25	\$75,881.25	\$360,606.25
5/1/2037	\$3,850,000.00		\$210,000.00	3.750%	\$75,881.25	\$285,881.25	
11/1/2037	\$3,640,000.00				\$71,943.75	\$71,943.75	\$357,825.00
5/1/2038	\$3,640,000.00		\$220,000.00	3.750%	\$71,943.75	\$291,943.75	
11/1/2038	\$3,420,000.00				\$67,818.75	\$67,818.75	\$359,762.50
5/1/2039	\$3,420,000.00		\$230,000.00	3.750%	\$67,818.75	\$297,818.75	
11/1/2039	\$3,190,000.00				\$63,506.25	\$63,506.25	\$361,325.00
5/1/2040	\$3,190,000.00		\$235,000.00	3.750%	\$63,506.25	\$298,506.25	
11/1/2040	\$2,955,000.00				\$59,100.00	\$59,100.00	\$357,606.25
5/1/2041	\$2,955,000.00		\$245,000.00	4.000%	\$59,100.00	\$304,100.00	
11/1/2041	\$2,710,000.00				\$54,200.00	\$54,200.00	\$358,300.00
5/1/2042	\$2,710,000.00		\$255,000.00	4.000%	\$54,200.00	\$309,200.00	
11/1/2042	\$2,455,000.00				\$49,100.00	\$49,100.00	\$358,300.00
5/1/2043	\$2,455,000.00		\$265,000.00	4.000%	\$49,100.00	\$314,100.00	
11/1/2043	\$2,190,000.00				\$43,800.00	\$43,800.00	\$357,900.00
5/1/2044	\$2,190,000.00		\$275,000.00	4.000%	\$43,800.00	\$318,800.00	
11/1/2044	\$1,915,000.00				\$38,300.00	\$38,300.00	\$357,100.00
5/1/2045	\$1,915,000.00		\$290,000.00	4.000%	\$38,300.00	\$328,300.00	
11/1/2045	\$1,625,000.00				\$32,500.00	\$32,500.00	\$360,800.00
5/1/2046	\$1,625,000.00		\$300,000.00	4.000%	\$32,500.00	\$332,500.00	
11/1/2046	\$1,325,000.00				\$26,500.00	\$26,500.00	\$359,000.00
5/1/2047	\$1,325,000.00		\$310,000.00	4.000%	\$26,500.00	\$336,500.00	
11/1/2047	\$1,015,000.00				\$20,300.00	\$20,300.00	\$356,800.00
5/1/2048	\$1,015,000.00		\$325,000.00	4.000%	\$20,300.00	\$345,300.00	
11/1/2048	\$690,000.00				\$13,800.00	\$13,800.00	\$359,100.00
5/1/2049	\$690,000.00		\$340,000.00	4.000%	\$13,800.00	\$353,800.00	
11/1/2049	\$350,000.00				\$7,000.00	\$7,000.00	\$360,800.00
5/1/2050	\$350,000.00		\$350,000.00	4.000%	\$7,000.00	\$357,000.00	
Total			\$5,865,000.00		\$3,574,818.78	\$9,439,818.78	

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 Series 2022 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 2/28/2026	PROJECTED March- 9/30/2026	TOTAL PROJECTED FY 2026	% +/-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Special Assmnts- Tax Collector	\$364,929.00	\$653,504.00	\$0.00	\$653,504.00	79%	\$659,362.44
Special Assmnts- Discounts	-\$14,597.00	-\$21,182.00	\$6,585.00	-\$14,597.00	0%	-\$26,374.50
Special Assmnts- CDD Collected	\$294,433.00	\$0.00	\$294,433.00	\$294,433.00	0%	\$0.00
TOTAL REVENUES	\$644,780.00	\$640,481.00	\$301,018.00	\$941,499.00	46%	\$632,987.95
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessment Collection Cost	\$18,246.00	\$0.00	\$18,246.00	\$18,246.00	0%	\$13,187.25
Total Administrative Service	\$18,246.00	\$0.00	\$18,246.00	\$18,246.00	0%	\$13,187.25
<i>Debt Service</i>						
Principal Debt Retirement	\$230,000.00	\$0.00	\$230,000.00	\$230,000.00	0%	\$235,000.00
Interest Expense	\$415,981.00	\$207,400.00	\$208,581.00	\$415,981.00	0%	\$408,506.26
Total Debt Service	\$645,981.00	\$207,400.00	\$438,581.00	\$645,981.00	0%	\$643,506.26
TOTAL EXPENDITURES	\$664,227.00	\$207,400.00	\$456,827.00	\$664,227.00		\$656,693.51
Excess (deficiency) of revenues						
Over (under) expenditures	-\$19,447.00	\$433,081.00	-\$155,809.00	\$277,272.00	-1526%	-\$23,705.56
OTHER FINANCING SOURCES (USES)						
TOTAL OTHER SOURCES (USES)	\$0.00	-\$871.00	\$0.00	-\$871.00		\$0.00
Net change in fund balance	-\$19,447.00	\$432,210.00	-\$155,809.00	\$276,401.00	-1521%	-\$23,705.56
FUND BALANCE, BEGINNING	\$603,012.00	\$603,012.00	\$0.00	\$603,012.00	0%	\$879,413.00
FUND BALANCE, ENDING	\$583,565.00	\$1,035,222.00	-\$155,809.00	\$879,413.00	51%	\$855,707.44
PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT						
	11/1/2024	11/1/2025	11/1/2026	11/1/2027		
Series 2022 Bonds	\$10,830,000	\$10,610,000	\$10,380,000	\$10,145,000		

Amortization Schedule

Special Assessment Revenue Bonds, Series 2022 (2022 Assessment Area)

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2026	\$10,380,000.00			\$204,253.13	\$204,253.13	
5/1/2027	\$10,380,000.00	\$235,000.00	3.375%	\$204,253.13	\$439,253.13	\$643,506.26
11/1/2027	\$10,145,000.00			\$200,434.38	\$200,434.38	
5/1/2028	\$10,145,000.00	\$245,000.00	3.375%	\$200,434.38	\$445,434.38	\$645,868.76
11/1/2028	\$9,900,000.00			\$195,993.75	\$195,993.75	
5/1/2029	\$9,900,000.00	\$255,000.00	3.375%	\$195,993.75	\$450,993.75	\$646,987.50
11/1/2029	\$9,645,000.00			\$191,371.88	\$191,371.88	
5/1/2030	\$9,645,000.00	\$265,000.00	3.375%	\$191,371.88	\$456,371.88	\$647,743.76
11/1/2030	\$9,380,000.00			\$186,568.75	\$186,568.75	
5/1/2031	\$9,380,000.00	\$270,000.00	3.375%	\$186,568.75	\$456,568.75	\$643,137.50
11/1/2031	\$9,110,000.00			\$181,675.00	\$181,675.00	
5/1/2032	\$9,110,000.00	\$280,000.00	3.750%	\$181,675.00	\$461,675.00	\$643,350.00
11/1/2032	\$8,830,000.00			\$176,600.00	\$176,600.00	
5/1/2033	\$8,830,000.00	\$295,000.00	3.750%	\$176,600.00	\$471,600.00	\$648,200.00
11/1/2033	\$8,535,000.00			\$170,700.00	\$170,700.00	
5/1/2034	\$8,535,000.00	\$305,000.00	3.750%	\$170,700.00	\$475,700.00	\$646,400.00
11/1/2034	\$8,230,000.00			\$164,600.00	\$164,600.00	
5/1/2035	\$8,230,000.00	\$320,000.00	3.750%	\$164,600.00	\$484,600.00	\$649,200.00
11/1/2035	\$7,910,000.00			\$158,200.00	\$158,200.00	
5/1/2036	\$7,910,000.00	\$330,000.00	3.750%	\$158,200.00	\$488,200.00	\$646,400.00
11/1/2036	\$7,580,000.00			\$151,600.00	\$151,600.00	
5/1/2037	\$7,580,000.00	\$345,000.00	3.750%	\$151,600.00	\$496,600.00	\$648,200.00
11/1/2037	\$7,235,000.00			\$144,700.00	\$144,700.00	
5/1/2038	\$7,235,000.00	\$360,000.00	3.750%	\$144,700.00	\$504,700.00	\$649,400.00
11/1/2038	\$6,875,000.00			\$137,500.00	\$137,500.00	
5/1/2039	\$6,875,000.00	\$375,000.00	3.750%	\$137,500.00	\$512,500.00	\$650,000.00
11/1/2039	\$6,500,000.00			\$130,000.00	\$130,000.00	
5/1/2040	\$6,500,000.00	\$390,000.00	3.750%	\$130,000.00	\$520,000.00	\$650,000.00
11/1/2040	\$6,110,000.00			\$122,200.00	\$122,200.00	
5/1/2041	\$6,110,000.00	\$405,000.00	4.000%	\$122,200.00	\$527,200.00	\$649,400.00
11/1/2041	\$5,705,000.00			\$114,100.00	\$114,100.00	
5/1/2042	\$5,705,000.00	\$420,000.00	4.000%	\$114,100.00	\$534,100.00	\$648,200.00
11/1/2042	\$5,285,000.00			\$105,700.00	\$105,700.00	
5/1/2043	\$5,285,000.00	\$440,000.00	4.000%	\$105,700.00	\$545,700.00	\$651,400.00
11/1/2043	\$4,845,000.00			\$96,900.00	\$96,900.00	
5/1/2044	\$4,845,000.00	\$455,000.00	4.000%	\$96,900.00	\$551,900.00	\$648,800.00
11/1/2044	\$4,390,000.00			\$87,800.00	\$87,800.00	
5/1/2045	\$4,390,000.00	\$475,000.00	4.000%	\$87,800.00	\$562,800.00	\$650,600.00
11/1/2045	\$3,915,000.00			\$78,300.00	\$78,300.00	
5/1/2046	\$3,915,000.00	\$495,000.00	4.000%	\$78,300.00	\$573,300.00	\$651,600.00
11/1/2046	\$3,420,000.00			\$68,400.00	\$68,400.00	
5/1/2047	\$3,420,000.00	\$515,000.00	4.000%	\$68,400.00	\$583,400.00	\$651,800.00
11/1/2047	\$2,905,000.00			\$58,100.00	\$58,100.00	
5/1/2048	\$2,905,000.00	\$535,000.00	4.000%	\$58,100.00	\$593,100.00	\$651,200.00
11/1/2048	\$2,370,000.00			\$47,400.00	\$47,400.00	
5/1/2049	\$2,370,000.00	\$555,000.00	4.000%	\$47,400.00	\$602,400.00	\$649,800.00
11/1/2049	\$1,815,000.00			\$36,300.00	\$36,300.00	
5/1/2050	\$1,815,000.00	\$580,000.00	4.000%	\$36,300.00	\$616,300.00	\$652,600.00
11/1/2050	\$1,235,000.00			\$24,700.00	\$24,700.00	
5/1/2051	\$1,235,000.00	\$605,000.00	4.000%	\$24,700.00	\$629,700.00	\$654,400.00
11/1/2051	\$630,000.00			\$12,600.00	\$12,600.00	
5/1/2052	\$630,000.00	\$630,000.00	4.000%	\$12,600.00	\$642,600.00	\$655,200.00
Total		\$10,830,000.00		\$7,332,506.30	\$18,162,506.30	\$18,162,506.30

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.

Rivington

Community Development District

Supporting Budget Schedule

FY 2027

Comparison of Assessment Rates

Fiscal Year 2027 vs. Fiscal Year 2026

Product	O&M Units	2020 DS Units	2022 DS Units	O&M			Series 2020 DS			Series 2022 DS			Total Per Unit		
				FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change
Platted Phase 1															
Townhome 20'	0	0		\$1,051.88	\$946.23	11.17%	\$713.51	\$713.51	0.00%	\$0.00	\$0.00	n/a	\$1,765.39	\$1,659.74	6.37%
Townhome 20'	36	36		\$1,051.88	\$946.23	11.17%	\$687.64	\$687.64	0.00%	\$0.00	\$0.00	n/a	\$1,739.53	\$1,633.87	6.47%
Townhome 24'	0	0		\$1,051.88	\$946.23	11.17%	\$856.21	\$856.21	0.00%	\$0.00	\$0.00	n/a	\$1,908.09	\$1,802.44	5.86%
Townhome 24'	24	24		\$1,051.88	\$946.23	11.17%	\$825.17	\$825.17	0.00%	\$0.00	\$0.00	n/a	\$1,877.06	\$1,771.40	5.96%
Single Family 34'	9	9		\$1,051.88	\$946.23	11.17%	\$1,212.96	\$1,212.96	0.00%	\$0.00	\$0.00	n/a	\$2,264.84	\$2,159.19	4.89%
Single Family 34'	82	82		\$1,051.88	\$946.23	11.17%	\$1,062.72	\$1,062.72	0.00%	\$0.00	\$0.00	n/a	\$2,114.61	\$2,008.95	5.26%
Single Family 40'	2	2		\$1,051.88	\$946.23	11.17%	\$1,427.01	\$1,427.01	0.00%	\$0.00	\$0.00	n/a	\$2,478.90	\$2,373.24	4.45%
Single Family 50'	8	8		\$1,051.88	\$946.23	11.17%	\$1,783.77	\$1,783.77	0.00%	\$0.00	\$0.00	n/a	\$2,835.65	\$2,730.00	3.87%
Single Family 50'	143	143		\$1,051.88	\$946.23	11.17%	\$1,562.83	\$1,562.83	0.00%	\$0.00	\$0.00	n/a	\$2,614.71	\$2,509.06	4.21%
Phase 2															
Townhome 20'	38		38	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$739.30	\$739.30	0.00%	\$1,791.18	\$1,685.53	6.27%
Single Family 34'	53		58	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$1,168.30	\$1,168.30	0.00%	\$2,220.19	\$2,114.53	5.00%
Single Family 40'	5		76	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$1,374.47	\$1,374.47	0.00%	\$2,426.36	\$2,320.70	4.55%
Single Family 50'	76		76	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$1,561.90	\$1,561.90	0.00%	\$2,613.79	\$2,508.13	4.21%
Sub-Total	476	304	248												
Phase 4															
Townhome 20'	202		202	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$739.30	\$739.30	0.00%	\$1,791.18	\$1,685.53	6.27%
Sub-Total	202	0	202												
Platted- Direct Bill Phase 3															
Townhome 20'	0		0	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$739.30	\$739.30	0.00%	\$1,791.18	\$1,685.53	6.27%
Single Family 34'	104		104	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$1,168.30	\$1,168.30	0.00%	\$2,220.19	\$2,114.53	5.00%
Single Family 40'	0		0	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$1,374.47	\$1,374.47	0.00%	\$2,426.36	\$2,320.70	4.55%
Single Family 50'	104		104	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$1,561.90	\$1,561.90	0.00%	\$2,613.79	\$2,508.13	4.21%
Single Family 60'	13		13	\$1,051.88	\$946.23	11.17%	\$0.00	\$0.00	n/a	\$1,874.28	\$1,874.28	0.00%	\$2,926.17	\$2,820.51	3.75%
Sub-Total	221	304	221												
Phases 5															
Acreage	10		0	\$531.76	\$412.51	28.91%	\$0.00	\$0.00	n/a	\$0.00	\$0.00	n/a	\$531.76	\$412.51	28.91%
Sub-Total	10	0	0												
Total Units	899	10 acres													

This instrument prepared by:
 Mark Watts, Esq.
 Cobb Cole
 231 N Woodland Blvd.
 DeLand, FL 32720

UTILITY EASEMENT

THIS UTILITY EASEMENT ("Easement") is made this ____ day of _____, 2026, by RIVINGTON COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government organized and existing pursuant to Chapter 190, Florida Statutes, whose address is c/o District Manager, Inframark, LLC, 210 North University Drive, Suite 702, Coral Springs, Florida 33071 ("Grantor"), in favor of COUNTY OF VOLUSIA, a political subdivision of the State of Florida, whose address is 123 West Indiana Avenue, DeLand, Florida 32720 ("Grantee").

WITNESSETH:

WHEREAS, Grantor, as owner of certain real property located in Volusia County, Florida, previously provided an emergency access roadway connection between the Rivington development and the Meadowlea/Leisure Villas development for public safety purposes pursuant to the platting of Rivington Phase 2A; and

WHEREAS, Grantee desires to install and maintain a secondary potable water connection and fire protection improvements to serve the Meadowlea/Leisure Villas development in order to improve potable water system redundancy and fire protection capability; and

WHEREAS, a portion of Grantor's property to be subject to this Easement is more particularly described in Exhibit "A" attached hereto and incorporated herein (the "Easement Area"); and

WHEREAS, Grantor is willing to grant a utilities easement over the Easement Area to allow for the installation, construction, operation, and maintenance of potable water facilities and related improvements, as generally depicted and described on Exhibit "B" attached hereto and incorporated herein, subject to the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor hereby grants, bargains, sells, and conveys to Grantee, its successors and assigns, a perpetual, non-exclusive utilities easement over, under, upon, and across the following described lands situated in Volusia County, Florida ("Easement Area"):

1. *Recitals*. The foregoing recitals are true and correct and are incorporated herein as if repeated at length.
2. *Purpose*. The Easement is granted for the installation, construction, operation, inspection, maintenance, repair, replacement, relocation, and removal of potable water transmission and distribution facilities, including water mains, fire hydrants, valves, fittings, service

connections, and related appurtenances (collectively, “Utility Facilities”), for the purpose of providing a secondary potable water feed and enhanced fire protection to the Meadowlea/Leisure Villas development.

3. *Access Rights.* Grantee, its employees, contractors, agents, and authorized utility providers shall have the right of ingress and egress over and across the Easement Area as reasonably necessary to exercise the rights granted herein.
4. *Construction and Maintenance.* All Utility Facilities shall be installed and maintained in a manner that does not unreasonably interfere with the use and function of the existing emergency access roadway located within or adjacent to the Easement Area. Grantee shall coordinate construction activities with Grantor or Grantor’s engineer to minimize disruption to Grantor’s operations and facilities.
5. *Restoration.* Following any construction, repair, replacement, or maintenance activities within the Easement Area, Grantee shall restore any disturbed pavement, drainage features, landscaping, sod, or other surface improvements to substantially the same or better condition as existed prior to such activities.
6. *Reservation of Rights.* Grantor reserves the right to use and enjoy the Easement Area for any purpose not inconsistent with the rights granted herein, including the continued use of the emergency access roadway and related improvements.
7. *Notices.* Any and all notices required or desired to be given hereunder shall be in writing and shall be deemed to have been duly given (i) when delivered by hand, (ii) three (3) business days after deposit in the United States mail, by registered or certified mail, return receipt requested, postage prepaid, (iii) one (1) business day after deposit with federal express or UPS or other nationally recognized overnight courier, and (iv) when delivered via electronic mail and addressed as follows (or to such other address as either party shall hereafter specify to the other in writing):

If to Grantor:

Rivington Community Development District
c/o District Manager
Inframark, LLC
210 North University Drive, Suite 702
Coral Springs, Florida 33071

With a Copy to:

Cobb Cole, P.A.
Attn: Mark Watts, Esq.
231 N. Woodland Boulevard
DeLand, FL 32720

If to Grantee:

County of Volusia
c/o George Recktenwald, County Manager
123 West Indiana Avenue
DeLand, Florida 32720

8. *Assignment and Use by Other Public Utility Providers.* Grantee may permit other governmental entities or public utility providers to use the Easement Area for the purposes set forth herein, provided such use is consistent with the terms of this Easement.
9. *Easement Running with the Land.* This Easement shall be appurtenant to and shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

[the remainder of this page is intentionally left blank]

IN WITNESS WHEREOF, The said party of the first part has hereunto set his hand and seal the day and year first above written.

SIGNED, SEALED, AND DELIVERED
IN THE PRESENCE OF:

RIVINGTON COMMUNITY
DEVELOPMENT DISTRICT, LLC

[Signature]
Witness Signature

[Signature]
Jeffrey Reader, Chairman

DEAN BARBIS REED
Print Name

JEFFREY M. READER, CHAIRMAN
(Print or Type Name and Title)

6/29/26
Date

6/29/26
Date

[Signature]
Witness Signature

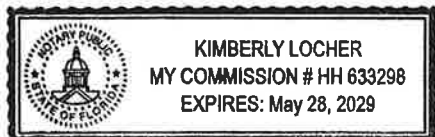
MARLENE DOMATO
Print Name

6/29/2026
Date

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ Online notarization this 26th day of June, 2026 by Jeffrey Reader, as Vice President of RIVINGTON COMMUNITY DEVELOPMENT DISTRICT, LLC, who is personally known to me or has produced _____ as identification, and he/she acknowledged that he/she executed the foregoing instrument on behalf of the company.

WITNESS my hand and official seal in the County and State aforesaid this 6th day of July, A.D. 2026.



[Signature]
Notary Public Signature

KIMBERLY LOCHER
(Print Notary Name)

My commission expires: May 28, 2029

Exhibit A

Tract OS-20, as depicted on the Subdivision Plat entitled "Rivington Phase 2A," as recorded in Map Book 63, Pages 126 through 131, Public Records of Volusia County, Florida.

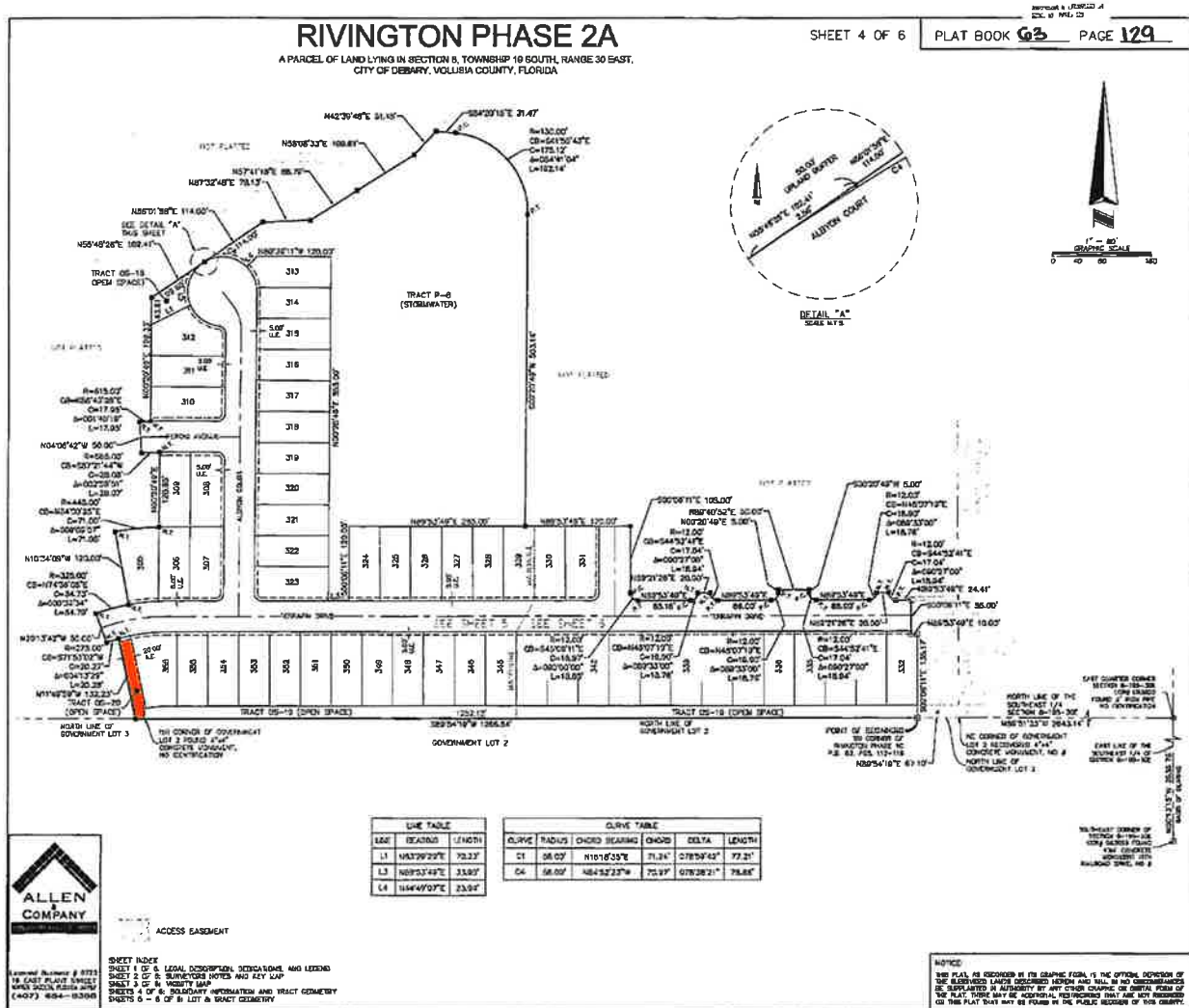
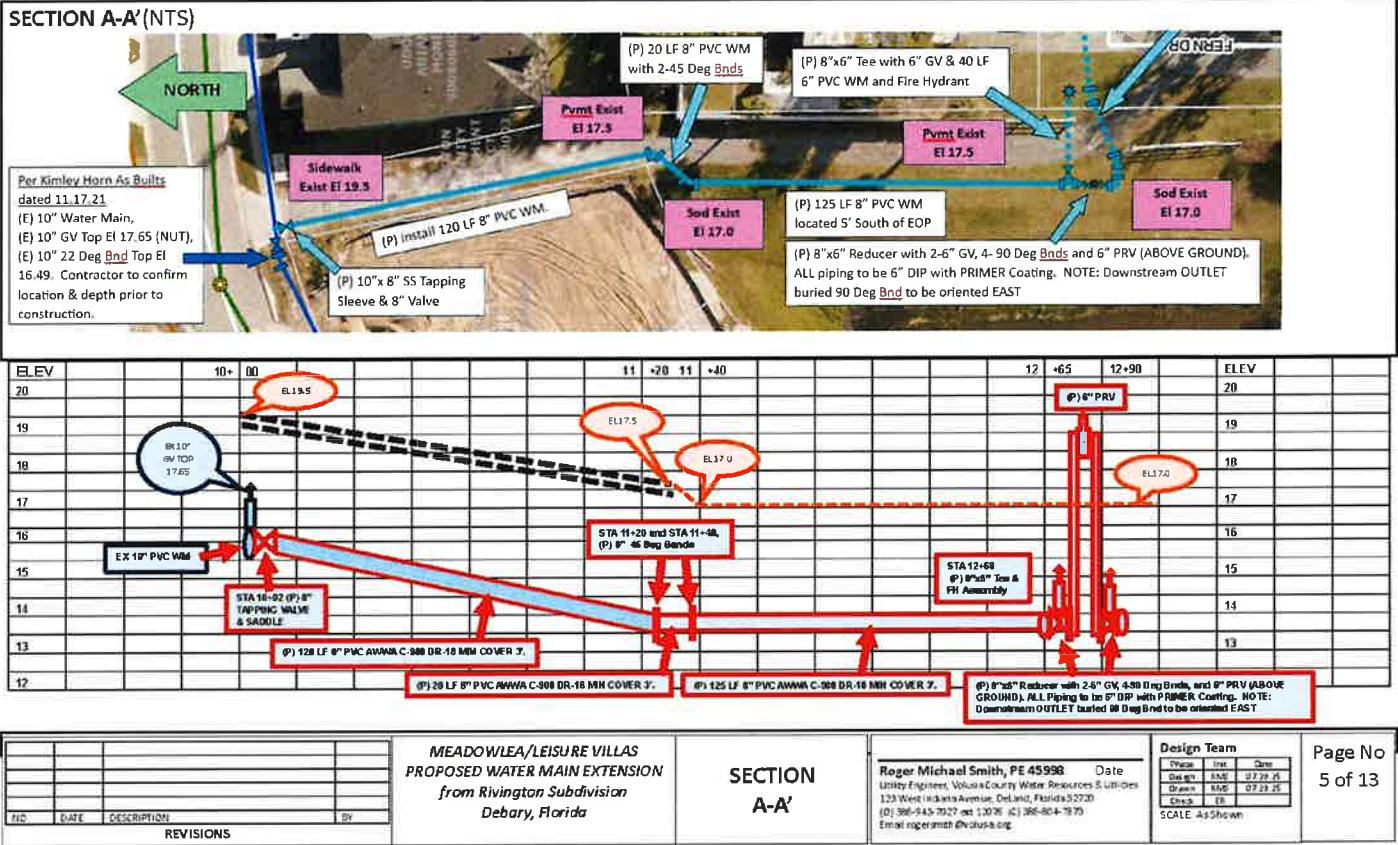


Exhibit B

Construction Plans within Easement Area



This instrument prepared by:
 Mark Watts, Esq.
 Cobb Cole
 231 N Woodland Blvd.
 DeLand, FL 32720

UTILITY EASEMENT

THIS UTILITY EASEMENT ("Easement") is made this ____ day of _____, 2026, by RIVINGTON COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government organized and existing pursuant to Chapter 190, Florida Statutes, whose address is c/o District Manager, Inframark, LLC, 210 North University Drive, Suite 702, Coral Springs, Florida 33071 ("Grantor"), in favor of COUNTY OF VOLUSIA, a political subdivision of the State of Florida, whose address is 123 West Indiana Avenue, DeLand, Florida 32720 ("Grantee").

WITNESSETH:

WHEREAS, Grantor, as owner of certain real property located in Volusia County, Florida, previously provided an emergency access roadway connection between the Rivington development and the Meadowlea/Leisure Villas development for public safety purposes pursuant to the platting of Rivington Phase 2A; and

WHEREAS, Grantee desires to install and maintain a secondary potable water connection and fire protection improvements to serve the Meadowlea/Leisure Villas development in order to improve potable water system redundancy and fire protection capability; and

WHEREAS, a portion of Grantor's property to be subject to this Easement is more particularly described in Exhibit "A" attached hereto and incorporated herein (the "Easement Area"); and

WHEREAS, Grantor is willing to grant a utilities easement over the Easement Area to allow for the installation, construction, operation, and maintenance of potable water facilities and related improvements, as generally depicted and described on Exhibit "B" attached hereto and incorporated herein, subject to the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor hereby grants, bargains, sells, and conveys to Grantee, its successors and assigns, a perpetual, non-exclusive utilities easement over, under, upon, and across the following described lands, as more accurately depicted in Exhibit "A":

1. *Recitals*. The foregoing recitals are true and correct and are incorporated herein as if repeated at length.
2. *Purpose*. The Easement is granted for the installation, construction, operation, inspection, maintenance, repair, replacement, relocation, and removal of potable water transmission and distribution facilities, including water mains, fire hydrants, valves, fittings, service

connections, and related appurtenances (collectively, "Utility Facilities"), for the purpose of providing a secondary potable water feed and enhanced fire protection to the Meadowlea/Leisure Villas development.

3. *Access Rights.* Grantee, its employees, contractors, agents, and authorized utility providers shall have the right of ingress and egress over and across the Easement Area as reasonably necessary to exercise the rights granted herein.
4. *Construction and Maintenance.* All Utility Facilities shall be installed and maintained in a manner that does not unreasonably interfere with the use and function of the existing emergency access roadway located within or adjacent to the Easement Area. Grantee shall coordinate construction activities with Grantor or Grantor's engineer to minimize disruption to Grantor's operations and facilities.
5. *Restoration.* Following any construction, repair, replacement, or maintenance activities within the Easement Area, Grantee shall restore any disturbed pavement, drainage features, landscaping, sod, or other surface improvements to substantially the same or better condition as existed prior to such activities.
6. *Reservation of Rights.* Grantor reserves the right to use and enjoy the Easement Area for any purpose not inconsistent with the rights granted herein, including the continued use of the emergency access roadway and related improvements.
7. *Notices.* Any and all notices required or desired to be given hereunder shall be in writing and shall be deemed to have been duly given (i) when delivered by hand, (ii) three (3) business days after deposit in the United States mail, by registered or certified mail, return receipt requested, postage prepaid, (iii) one (1) business day after deposit with federal express or UPS or other nationally recognized overnight courier, and (iv) when delivered via electronic mail and addressed as follows (or to such other address as either party shall hereafter specify to the other in writing):

If to Grantor:

Rivington Community Development District
c/o District Manager
Inframark, LLC
210 North University Drive, Suite 702
Coral Springs, Florida 33071

With a Copy to:

Cobb Cole
Attn: Mark Watts, Esq.
231 N. Woodland Boulevard
DeLand, FL 32720

If to Grantee:

County of Volusia
c/o George Recktenwald, County Manager
123 West Indiana Avenue
DeLand, Florida 32720

8. *Assignment and Use by Other Public Utility Providers.* Grantee may permit other governmental entities or public utility providers to use the Easement Area for the purposes set forth herein, provided such use is consistent with the terms of this Easement.
9. *Easement Running with the Land.* This Easement shall be appurtenant to and shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

[the remainder of this page is intentionally left blank]

IN WITNESS WHEREOF, The said party of the first part has hereunto set his hand and seal the day and year first above written.

SIGNED, SEALED, AND DELIVERED
IN THE PRESENCE OF:

RIVINGTON COMMUNITY
DEVELOPMENT DISTRICT

[Signature]
Witness Signature

[Signature]
Jeffrey Reader, Chairman

DEAN BARBORA
Print Name

JEFFREY M. READER, CHAIRMAN
(Print or Type Name and Title)

6/29/26
Date

6/29/26
Date

[Signature]
Witness Signature

MARLENE DEMARCO
Print Name

6/29/2026
Date

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ Online notarization this 29th day of June, 2026 by Jeffrey Reader, as Vice President of RIVINGTON COMMUNITY DEVELOPMENT DISTRICT, who is personally know to me or has produced _____ as identification, and he/she acknowledged that he/she executed the foregoing instrument on behalf of the company.

WITNESS my hand and official seal in the County and State aforesaid this 6th day of July, A.D. 2026.



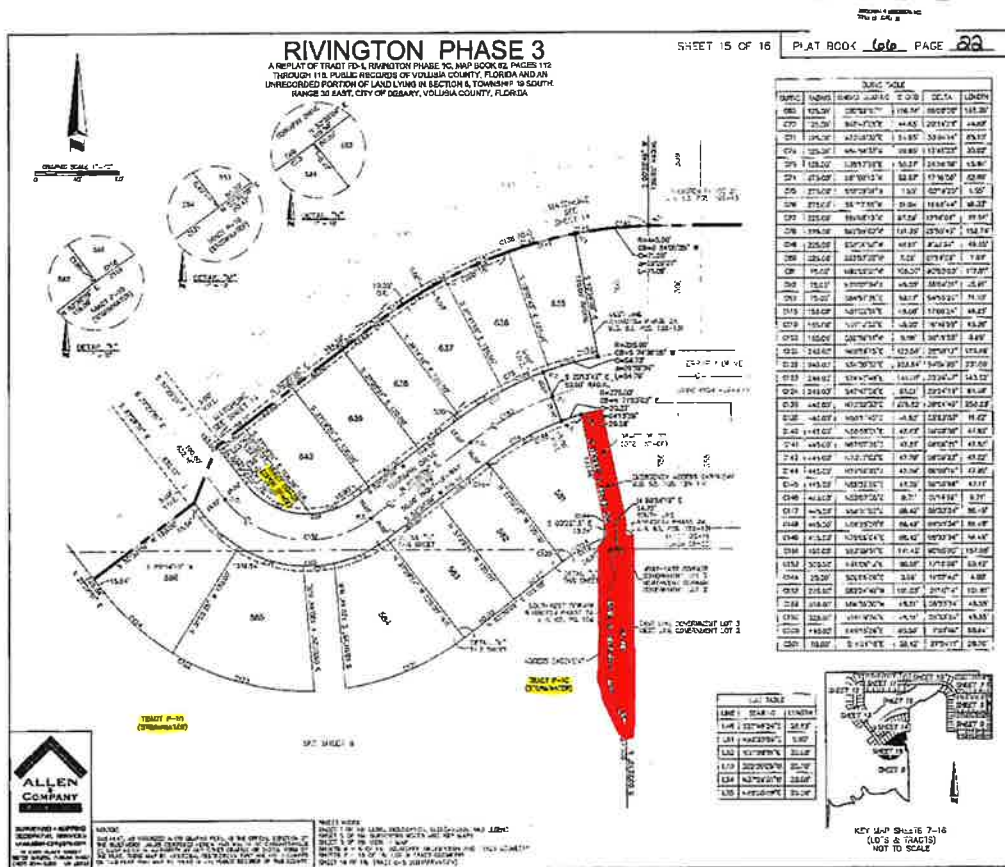
[Signature]
Notary Public Signature

KIMBERLY LOCHER
(Print Notary Name)

My commission expires: May 28, 2029

Exhibit A

A portion of Tract P-10 (Stormwater), as shown on the Subdivision Plat entitled "Rivington Phase 3," recorded in Map Book 66, Pages 8 through 23, Public Records of Volusia County, Florida, lying within and extending 10 feet beyond the boundary of the Access Easement as depicted on said plat; together with Tract OS-20 (Open Space/Retention), as shown on the Subdivision Plat entitled "Rivington Phase 2A," recorded in Map Book 63, Pages 126 through 131, Public Records of Volusia County, Florida, a portion of which is also depicted on said Rivington Phase 3 plat.



				MEADOW/LEA/LEISURE VILLAS PROPOSED WATER MAIN EXTENSION from Rivington Subdivision Debary, Florida		SECTION A-A'		Roger Michael Smith, PE 45998 Date Utility Engineer, Volusia County Water Resources & Utilities 123 West Indiana Avenue, Deland, Florida 32720 (C) 386-945-7027 ext. 13076 (C) 386-804-7873 Email: rogersmith@yahoo.com				Design Team <table><tr><td>Project</td><td>First</td><td>Client</td></tr><tr><td>Design</td><td>NAME</td><td>07.29.15</td></tr><tr><td>Drawn</td><td>NAME</td><td>07.29.15</td></tr><tr><td>Check</td><td>ED</td><td></td></tr></table> SCALE: AS SHOWN			Project	First	Client	Design	NAME	07.29.15	Drawn	NAME	07.29.15	Check	ED		Page No 5 of 13	
Project	First	Client																										
Design	NAME	07.29.15																										
Drawn	NAME	07.29.15																										
Check	ED																											
NO DATE DESCRIPTION BY				REVISIONS																								

MEADOWLEA/LEISURE VILLAS PROPOSED WATER MAIN EXTENSION

from Rivington Subdivision, Debarry, Florida



LOCATION MAP (DEBARY, FLORIDA)

START: 760 TERRAPIN DRIVE, DEBARY, FL 32713
END: 106 N LEISURE WORLD DRIVE, DEBARY, FL 32713



Water Resources & Utilities
123 West Indiana Ave. Room 402
Deland, FL 32720

KEY CONTACT INFORMATION

Director
Michael Ulrich
(O) 386-943-7027 ext 12724
Email mulrich@volusia.org

Utility Engineer
Roger M. Smith, PE 45998
(O) 386-943-7027 ext 12076 (C) 386-804-7870
Email rogersmith@volusia.org

Plant Operations Manager
Robert D. “Bob” Beedle
(O) 386-822-6465 ext 13637 (C) 386-566-9164
Email aferguson@volusia.org

Field Operations Manager
Alan Ferguson
(O) 386-822-6465 ext 13632 (C) 386-804-7685
Email aferguson@volusia.org

Sr. Utility Inspector
Sam Farrell
(O) 386-943-7027 ext 12076 (C) 386-804-4820
Email sfarrell@volusia.org

INDEX TO PLANS	
PAGE	DESCRIPTION
1	COVER PAGE
2	GENERAL PROJECT REQUIREMENTS
3	SITE PLAN
4	DEMOLITION AND RESTORATION PLAN
5	SECTION A-A’
6	SECTION B-B’ and C-C’
7	PRESSURE REDUCING VALVE
8	DETAILS: TYPICAL TRENCHES
9	DETAILS: PIPE MARKING & LOCATING
10	DETAILS: WATER LATERAL, RECORD DWG, VAULT HATCH
11	DETAILS: PIPE CONFLICTS
12	DETAILS: WATER MAIN HYDRANTS & VALVES
13	KEY PROJECT SPECIFICATIONS

Roger Michael Smith, PE 45998 Date
Utility Engineer, Volusia County Water Resources & Utilities
123 West Indiana Avenue, DeLand, Florida 32720
(O) 386-943-7027 ext 12076 (C) 386-804-7870
Email rogersmith@volusia.org

Design Team		
Phase	Init	Date
Design	RMS	07.29.25
Drawn	RMS	07.29.25
Check	ER	

SCALE: As Shown

GENERAL PROJECT REQUIREMENTS:

- 1. UTILITIES & STRUCTURES AS SHOWN ON PLANS HAVE BEEN LOCATED FROM AVAILABLE RECORDS, BUT IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO ASCERTAIN THE LOCATION OF ALL UTILITIES AND STRUCTURES TO BE ENCOUNTERED IN THE WORK AND TO AVOID CONFLICT WITH EXISTING FACILITIES.
- 2. THE OWNER SHALL NOT BE HELD RESPONSIBLE FOR INACCURACIES OR OMISSIONS IN THE LOCATION, ELEVATION AND DIMENSIONS OF EXISTING UTILITIES, STRUCTURES AND OTHER EXISTING FEATURES.
- 3. THE CONTRACTOR SHALL CONTACT THE ENGINEER IMMEDIATELY UPON ANY CONFLICTS DURING CONSTRUCTION OF THE IMPROVEMENTS SHOWN ON THESE DRAWINGS.
- 4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL DAMAGE TO, AND REPLACEMENT OF, EXISTING UTILITIES. REPLACEMENT SHALL BE TO THE COMPLETE SATISFACTION OF THE ENGINEER AND CITY OR COUNTY.
- 5. THE CONTRACTOR SHALL PRESERVE FROM DAMAGE ALL PROPERTY THAT IS IN THE VICINITY, OR IS IN ANY WAY AFFECTED BY THE WORK. THE REMOVAL OF OR DESTRUCTION OF PROPERTY WHICH IS NOT CALLED FOR BY THE PLANS, SHALL BE IMMEDIATELY RESTORED TO ITS ORIGINAL CONDITION BY THE CONTRACTOR AT NO COST TO THE OWNER.
- 6. THE CONTRACTOR SHALL PROVIDE FORTY-EIGHT (48) HOURS NOTICE TO THE VARIOUS UTILITY OWNERS PRIOR TO BEGINNING CONSTRUCTION.
- 7. ALL UTILITY OUTAGES SHALL BE COORDINATED WITH AND APPROVED BY THE SUPERINTENDENT OF THE DEPARTMENT AFFECTED, PRIOR TO OUTAGE.
- 8. THE CONTRACTOR SHALL CONDUCT HIS WORK AS TO INSURE LEAST POSSIBLE OBSTRUCTION TO TRAFFIC, AND INCONVENIENCE TO THE GENERAL PUBLIC AND/OR THE RESIDENTS IN THE VICINITY OF THE WORK AND TO INSURE THE PROTECTION OF PERSONS AND PROPERTY. NO ROAD SHALL BE CLOSED TO THE PUBLIC EXCEPT WITH THE APPROVAL OF THE ENGINEER AND THE PROPER GOVERNMENTAL AUTHORITIES.
- 9. THE CONTRACTOR SHALL EMPLOY A LAND SURVEYOR, REGISTERED IN THE STATE OF FLORIDA, TO REFERENCE AND RESTORE PROPERTY CORNERS AND LAND MARKERS WHICH MAY BE DISTURBED BY CONSTRUCTION AND TO ASSURE ACCURATE HORIZONTAL AND VERTICAL CONTROLS DURING CONSTRUCTION.
- 10. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING EFFECTIVE DRAINAGE AND EROSION CONTROL DURING CONSTRUCTION AND RESTORATION. TEMPORARY PROVISIONS SHALL BE MADE TO INSURE THE PROPER FUNCTIONING OF ALL SWALES, SEWER INLETS AND DRAINAGE DITCHES.
- 11. RIGHT-OF-WAY RESTORATION IS TO BE CONDUCTED CONCURRENTLY WITH CONSTRUCTION AS DIRECTED BY THE ENGINEERS. THE ENGINEER SHALL HAVE AUTHORITY TO SUSPEND CONSTRUCTION WORK WHEN RESTORATION IS NOT BEING ADEQUATELY PERFORMED ACCORDING TO THE CONTRACT DOCUMENTS OR BEST MANAGEMENT PRACTICES (BMP). ALL DISTURBED AREAS ARE TO BE RESTORED TO PRE-CONSTRUCTION OR BETTER CONDITION. ALL AREAS DISTURBED BY CONSTRUCTION SHALL BE SODDED TO MATCH EXISTING SPECIES AND VARIETY OF GRASS. PIPE INSTALLATION UNIT PRICE SHALL INCLUDE RESTORATION AND SODDING. NO SEEDING SHALL BE PERMITTED.
- 12. THE CONTRACTOR SHALL FURNISH, ERECT AND MAINTAIN ALL NECESSARY TRAFFIC CONTROL AND SAFETY DEVICES IN ACCORDANCE WITH THE U.S. DEPARTMENT OF TRANSPORTATION'S "MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES" AND FLORIDA DEPARTMENT OF TRANSPORTATION'S "STANDARD PLANS" (LATEST EDITIONS).
- 13. IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY AND THE CONTRACTOR'S EXPENSE TO PROVIDE THE ENGINEER WITH "AS-BUILT" DRAWINGS OF FINISHED CONSTRUCTION AS A REQUIREMENT FOR FINAL PAYMENT. DRAWINGS SHALL CONTAIN SPECIFIC LOCATION OF ALL WATER MAINS, FORCE MAINS AND RECLAIMED WATER MAINS, VALVES AND SERVICE WITHIN THE CONSTRUCTION AREA.
- 14. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROPER APPLICATION OF THRUST RESTRAINT SYSTEM TO PREVENT MOVEMENT OF PRESSURIZED PIPE AND FITTINGS. CONTRACTOR SHALL FURNISH TEMPORARY AND/OR PERMANENT DEADMEN AND THRUST BLOCKS AS REQUIRED OR AS DIRECTED IN THE FIELD.
- 15. NO FLANGED PIPE SHALL BE INSTALLED UNDERGROUND UNLESS SPECIFICALLY NOTED ON PLAN OR IN SPECIFICATIONS.
- 16. PIPE BEDDING SHALL BE CLASS I SOIL COMPACTED IN 8" LAYERS TO A HEIGHT OF 18" ABOVE PIPE, 12" LAYERS ARE ACCEPTABLE FROM 18" ABOVE PIPE TO FINISH GRADE, COMPACTED TO 95% OF MODIFIED PROCTOR DENSITY. (AASHTO-T-18) PIPE TO BE LAID OF FIRM FOUNDATION.
- 17. COMPACTION TEST TO BE TAKEN AT POINTS ONE (1) FOOT ABOVE PIPE AND ONE (1) FOOT VERTICAL INTERVALS TO FINISH GRADE AND AT HORIZONTAL SPACING OF THREE HUNDRED (300) FEET BY A CERTIFIED THIRD PARTY INSPECTOR.
- 18. A MINIMUM COVER OF 36 INCHES SHALL BE PROVIDED FOR ALL WATER MAINS.
- 19. ADEQUATE EXCAVATION, SHEATING, SHORING AND BRACING SHALL BE PROVIDED AND SHALL CONFORM TO CONSTRUCTION REQUIREMENTS AS SET FORTH BY THE FEDERAL DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA).
- 20. PROVISIONS FOR DEWATERING SHALL BE MADE TO KEEP GROUNDWATER ELEVATION A MINIMUM OF 6" BELOW THE PIPE BEING INSTALLED.

GENERAL PROJECT REQUIREMENTS (CONTINUED):

- 21. LENGTHS OF PIPE ARE APPROXIMATE ONLY AND EXACT LENGTHS ARE TO BE DETERMINED IN THE FIELD.
- 22. WATER PIPE TO BE N.S.F. APPROVED FOR POTABLE WATER USE.
- 23. WATER LINE TO BE HYDROSTATICALLY TESTED, FLUSHED AND BACTERIOLOGICALLY CLEARED IN ACCORDANCE WITH FDEP REQUIREMENTS PRIOR TO PLACING IN SERVICE.
- 24. PAVEMENT OVERLAY PRICING SHALL INCLUDE VALVE BOX AND MANHOLE ADJUSTMENT AND PAVEMENT RESTRIPIING.
- 25. CONTRACTOR SHALL CALL FOR UTILITY LOCATES AT LEAST 48 HOURS PRIOR TO CONSTRUCTION. ALL CITY OR COUNTY LOCATES SHALL BE THROUGH THE ENGINEER'S REPRESENTATIVE.
- 26. IN AREAS WHERE PIPELINE INSTALLATION WILL DISTURB EXISTING SWALES, ELEVATIONS WILL BE REQUIRED AT 50 FT. INTERVALS AT LEAST 2 WEEKS PRIOR TO COMMENCEMENT OF CONSTRUCTION. THE SURVEYS WILL BE BY A FLORIDA REGISTERED SURVEYOR AND ARE SUBJECT TO APPROVAL BY THE ENGINEER'S REPRESENTATIVE PRIOR TO CONSTRUCTION.
- 27. ACCESS FOR RESIDENTS, POSTAL SERVICE AND SOLID WASTE COLLECTORS SHALL BE CONTINUOUSLY PROVIDED, SECURED AND MAINTAINED DURING PROJECT.
- 28. IF ANY MUCK OR MUCK-LIKE MATERIAL IS DISCOVERED, IT WILL BE REQUIRED TO BE REMOVED, BACKFILLED WITH CLEAN FILL, COMPACTED, AND TESTED USING AASHTO T-180 MODIFIED PROCTOR METHOD.
- 29. NO BURYING OF ANY ORGANIC MATERIALS IS PERMITTED.
- 30. ALL FILLING TO BE PERFORMED IN ONE-FOOT LIFTS. THE COMPACTION REQUIREMENT IS 98% PER AASHTO T-180 FOR PAVED AREAS AND 95% FOR UNPAVED AREAS.
- 31. TEMPORARY FILL STOCKPILING IS NOT PERMITTED IN LIFTS GREATER THAN SIX FEET.
- 32. AT A MINIMUM, STOCKPILES THAT WILL REMAIN IN PLACE IN EXCESS OF 20 DAYS, SHOULD BE SEEDED AND MULCHED IMMEDIATELY UPON PLACEMENT OF THE FINAL LIFT.
- 33. SOILS ARE TO BE STABILIZED BY WATER OR OTHER MEANS DURING CONSTRUCTION. THIS IS INTENDED TO REDUCE SOIL EROSION AND THE IMPACT TO NEIGHBORING COMMUNITIES, IN ACCORDANCE WITH THE S.W.P.P.P.
- 34. UPON COMPLETION OF EACH PORTION OF A PROJECT WITHIN A PHASE OF THE PROJECT, SODDING IS TO BE PERFORMED PRIOR TO COMMENCING THE NEXT PHASE.
- 35. ONCE AN AREA IS SODDED, IT MUST BE MAINTAINED AND PROTECTED TO ALLOW THE GRASS TO GROW.
- 36. CONTRACTOR SHALL BE REQUIRED TO COMPLETE UTILITY CONNECTIONS TO EXISTING FACILITIES THAT REQUIRE "SHUTDOWNS" DURING NIGHTTIME HOURS AFTER 11:00 P.M. AND TO COORDINATE SUCH WORK WITH THE CITY OR COUNTY.
- 37. CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING AND PAYING ALL COST ASSOCIATED WITH TEMPORARY BRACING OF UTILITY POLES. (EXISTING AND PROPOSED)
- 38. CONTRACTOR SHALL ALLOW FOR UP TO 3 WEEKS FOR REMOVAL OF EXISTING PRIVATE UTILITIES BY PRIVATE UTILITY COMPANIES AFTER THE ENTRANCE IS CLOSED TO TRAFFIC. CONTRACTOR SHALL COORDINATE THIS WORK.
- 39. CONTRACTOR SHALL NOTE THAT MANY PROPOSED WATER MAIN CONNECTIONS WILL BE MADE TO EXISTING DISSIMILAR PIPE TYPES SUCH AS ASBESTOS-CONCRETE (AC) AND "CLASS PVC". IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO EXCAVATE AND DETERMINE THE EXACT PIPE TYPE AND SIZE AT EACH CONNECTION, AND PROVIDE APPROPRIATE COUPLINGS, ADAPTORS, FITTINGS AND SPOOL PIECES TO COMPLETE THE CONNECTION.
- 40. WHERE EXISTING VALVES ARE TO BE LEFT IN PLACE AS PART OF THE GROUTING AND ABANDONMENT OF EXISTING WATER MAINS, THE CONTRACTOR SHALL REMOVE THE VALVE BOX, COVER, CONCRETE COLLAR AND STEM EXTENSIONS. CONTRACTOR SHALL ALSO PROVIDE BACKFILL, COMPACTION AND SURFACE RESTORATION AFTER REMOVAL.
- 41. IT SHALL BE THE CONTRACTORS RESPONSIBILITY TO PRODUCE A "STORMWATER POLLUTION PREVENTION PLAN" (SWPPP) AND OBTAIN COVERAGE UNDER THE "NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM" (NPDES) PERMIT BEFORE CONSTRUCTION PROCEEDS. A CONSTRUCTION GENERAL PERMIT (CGP) NOTICE OF INTENT (NOI) SHALL BE COMPLETED AND SUBMITTED TO THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION. FOR MORE INFORMATION, VISIT THE FOLLOWING WEBSITE: <https://floridadep.gov/water/stormwater/content/construction-activity-cgp>



Call 811 or visit sunshine811.com two full business days before digging to have buried facilities located and marked.
Check positive response codes before you dig!

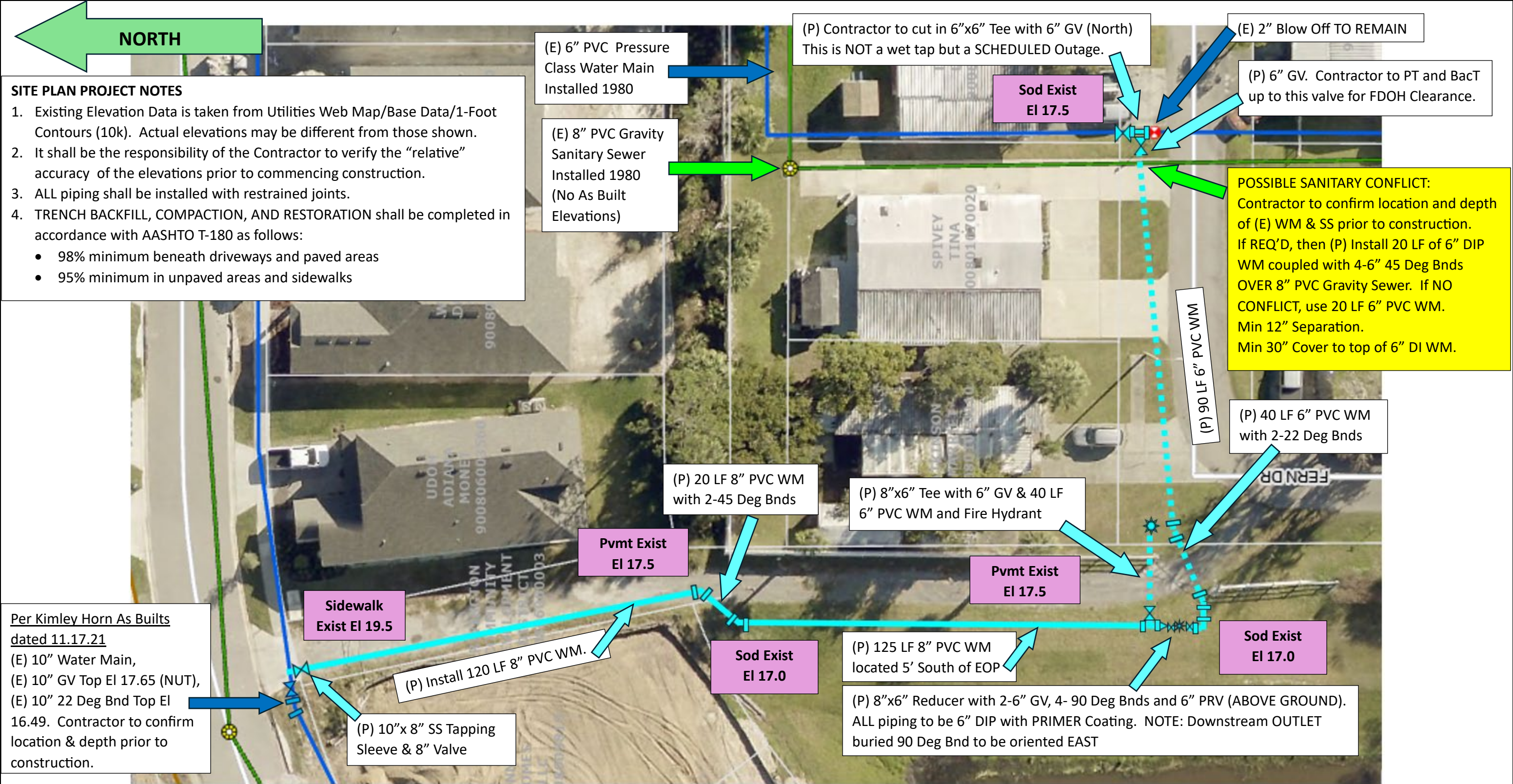
MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida

GENERAL PROJECT
REQUIREMENTS

Roger Michael Smith, PE 45998 Date
Utility Engineer, Volusia County Water Resources & Utilities
123 West Indiana Avenue, DeLand, Florida 32720
(O) 386-943-7027 ext 12076 (C) 386-804-7870
Email rogersmith@volusia.org

Design Team		
Phase	Init	Date
Design	RMS	07.29.25
Drawn	RMS	07.29.25
Check	ER	
SCALE: As Shown		

NO	DATE	DESCRIPTION	BY
REVISIONS			



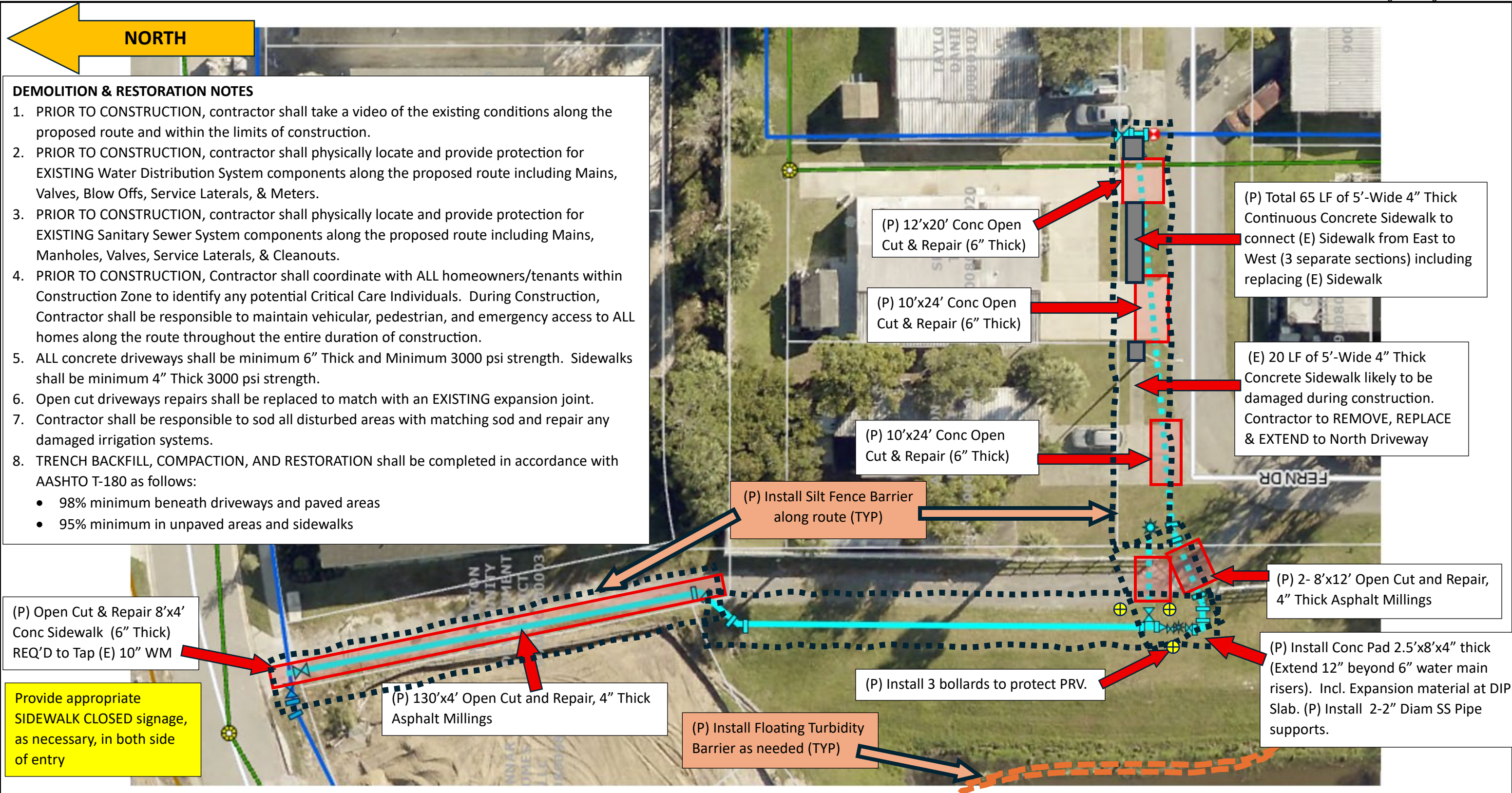
NO	DATE	DESCRIPTION	BY
REVISIONS			

MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debarry, Florida

SITE PLAN

Roger Michael Smith, PE 45998 Date
Utility Engineer, Volusia County Water Resources & Utilities
123 West Indiana Avenue, DeLand, Florida 32720
(O) 386-943-7027 ext 12076 (C) 386-804-7870
Email rogersmith@volusia.org

Design Team		
Phase	Init	Date
Design	RMS	07.29.25
Drawn	RMS	07.29.25
Check	ER	
SCALE: As Shown		



NO	DATE	DESCRIPTION	BY
REVISIONS			

**MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida**

**DEMOLITION and
RESTORATION PLAN**

Roger Michael Smith, PE 45998 Date
Utility Engineer, Volusia County Water Resources & Utilities
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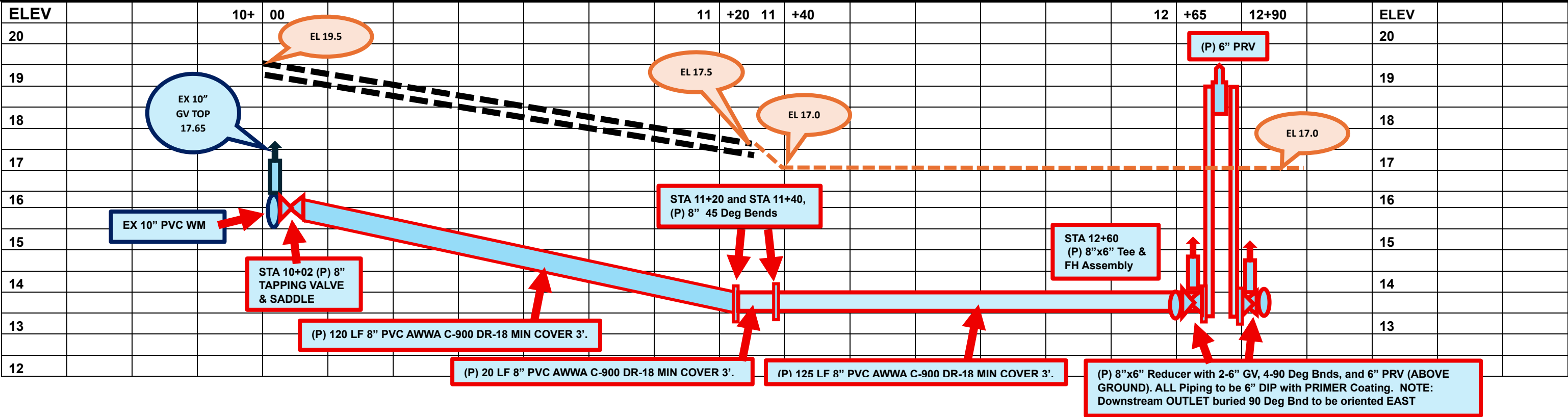
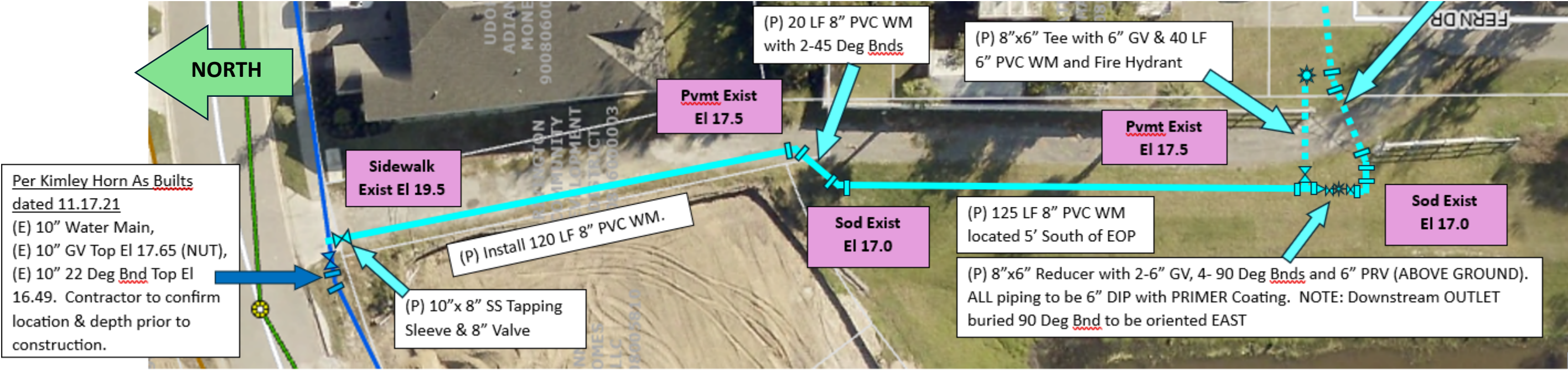
Design Team

Phase	Init	Date
Design	RMS	07.29.25
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**Page No
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SECTION A-A'(NTS)



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REVISIONS			

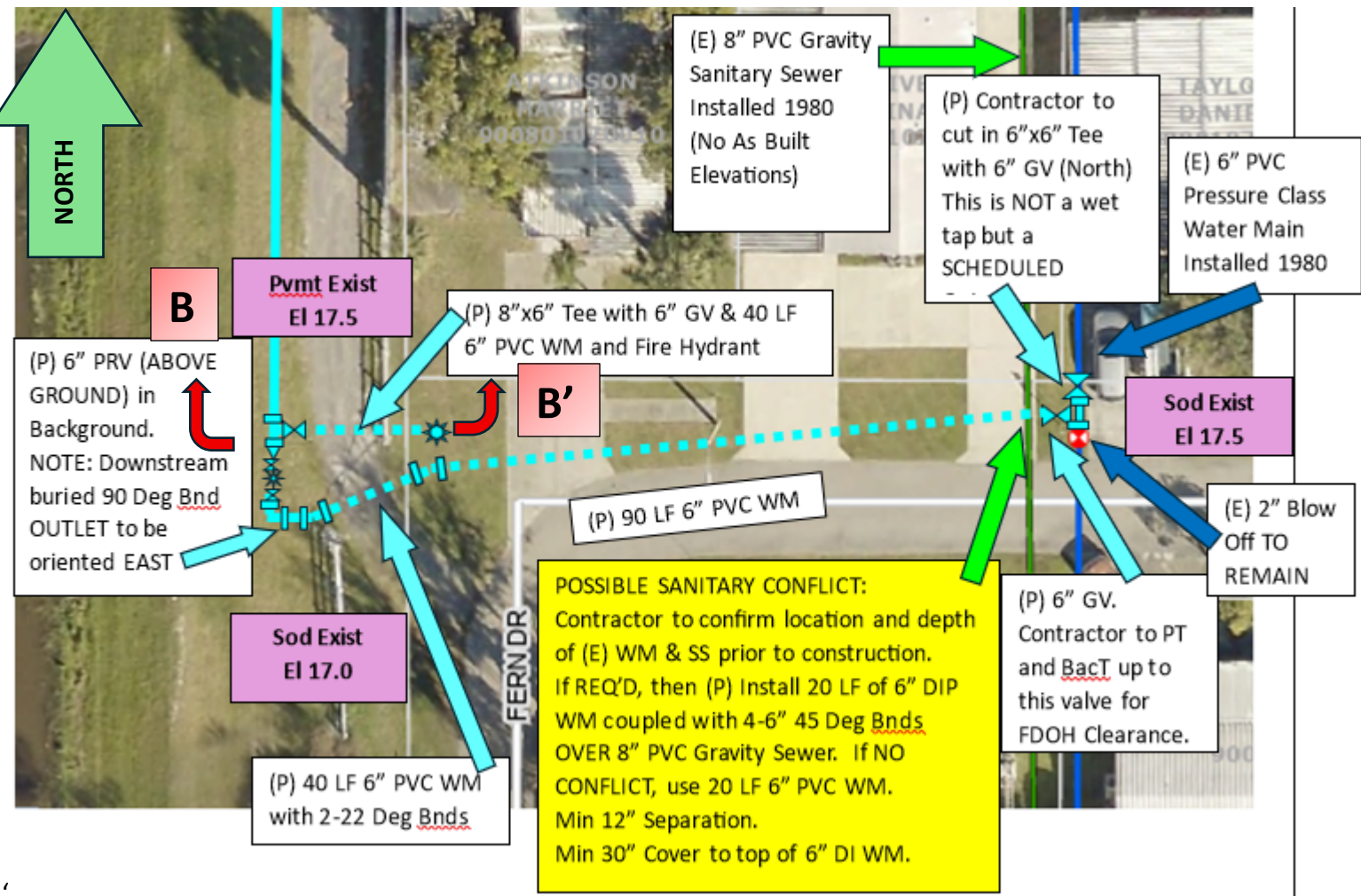
MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debarry, Florida

SECTION
A-A'

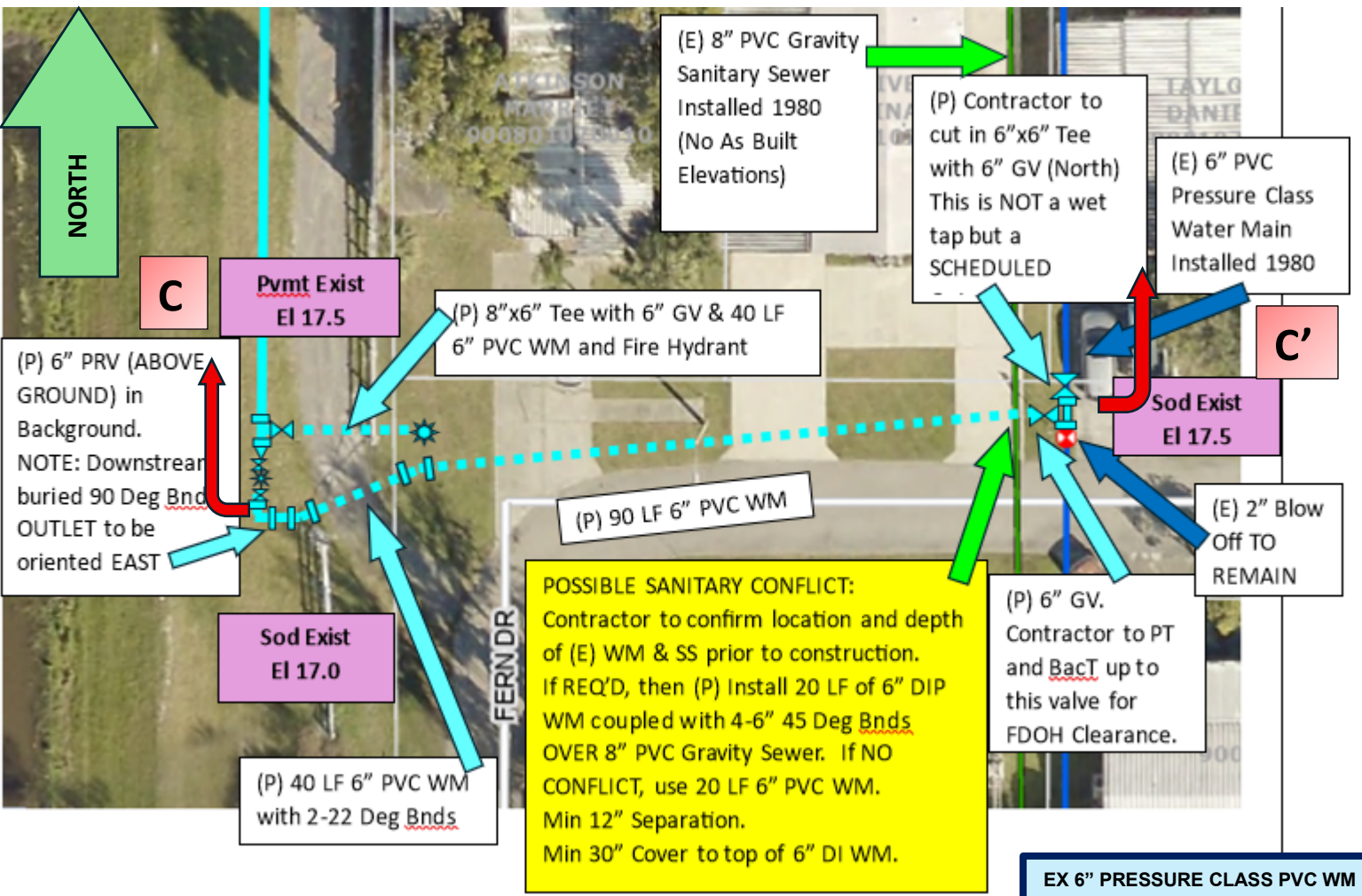
Roger Michael Smith, PE 45998 Date
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Design Team		
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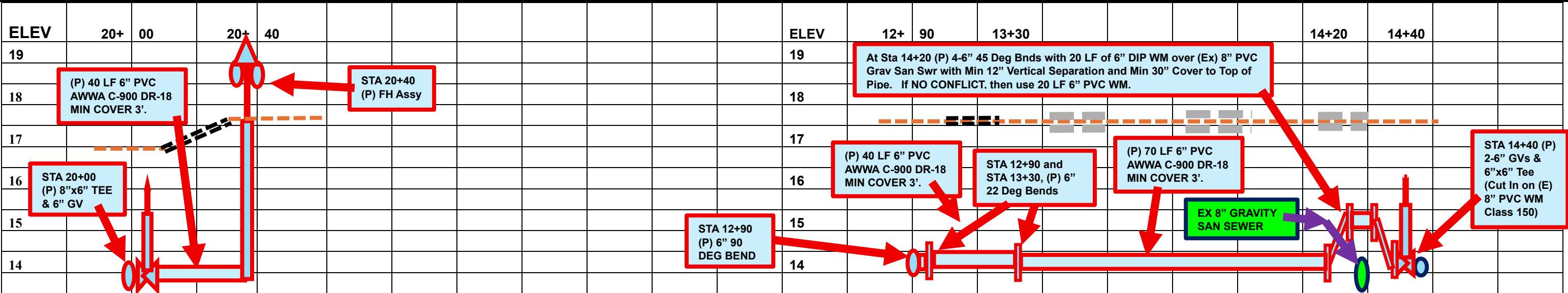
SECTION B-B' (NTS) FIRE HYDRANT ASSEMBLY



SECTION C-C' (NTS) 6" WATER MAIN



EX 6" PRESSURE CLASS PVC WM



NO	DATE	DESCRIPTION	BY
REVISIONS			

MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debarry, Florida

SECTION B-B'
FIRE HYDRANT ASSEMBLY
&
C-C' 6" WATER MAIN

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PRESSURE REDUCING VALVE FOR POTABLE WATER (FLANGED & THREADED)

LEAD FREE*

Series LF920GD

Pressure Relief, Sustaining or Backpressure Control Valve

Full Port Ductile Iron Single Chamber Valve

Features

- Opens when upstream pressure is above setpoint
- Closes when upstream pressure is below setpoint
- Adjustable Closing Speed
- When installed on branch of tee, acts as Pressure Relief Valve
- When installed between two pressure zones, acts as Pressure Sustaining Valve
- When installed on discharge of a pump, acts as Backpressure Control Valve
- Setpoint is adjustable

Standard Components

- 1 – Main Valve (905GD - Single Chamber)
- 2 – Relief / Sustaining Control
- 3 – Adjustable Closing Speed
- X – Isolation Cocks

Options and Accessories

- FC – Flo-Clean Strainer (Standard 1¼" – 4")
- Y – Y-Strainer (Replaces Flo-Clean)
- AOS – Adjustable Opening Speed (Standard 1¼" – 4")
- P – Position Indicator
- L – Limit Switch

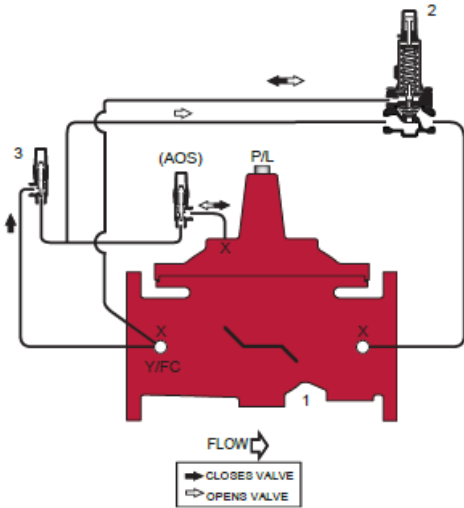
Operation

The Pressure Relief, Sustaining or Backpressure Automatic Control Valve (ACV) is designed to permit flow when upstream pressure is above the adjustable setpoint of the control pilot, and throttle toward closed when upstream pressure falls below the adjustable setpoint. It is controlled by a normally closed control pilot designed to:

- 1) Open (allowing fluid out of the main valve cover chamber) when upstream pressure is above the adjustable setpoint, and,
- 2) Close (allowing fluid to fill the main valve cover chamber) when upstream pressure is below the adjustable setpoint. An increase in upstream pressure causes the valve to modulate toward an open position. A decrease in upstream pressure causes the valve to modulate toward a closed position.

When the valve is installed "off the main line" on the branch of a tee, it serves as a Pressure Relief Control Valve. The valve is normally closed, and quickly opens when upstream pressure exceeds the pilot setting, relieving pressure, commonly discharging to a storage reservoir, pump suction, or atmosphere. When upstream pressure is lowered below the pilot setting, the valve closes at a controlled, adjustable rate.

When the valve is located "in line" connecting two distribution zones, the valve acts as a Pressure Sustaining Control Valve. When pressure in the upstream zone falls below the pilot setting, the valve modulates toward a closed position, sustaining pressure in the upstream zone. The valve will close, if necessary, until upstream pressure is above the pilot setting. The valve should be specified to include the optional opening speed control and position indicator when used for Pressure Sustaining applications.



When the valve is installed "in line" on the discharge of a pump, it acts as Backpressure Control Valve. When pump discharge pressure falls below the pilot setting, the valve modulates toward a closed position, increasing backpressure against the pump. The valve should be specified to include the optional opening speed control when used for Backpressure applications.

*The wetted surface of this product contacted by consumable water contains less than 0.25% of lead by weight.

NOTICE

The information contained herein is not intended to replace the full product installation and safety information available or the experience of a trained product installer. You are required to thoroughly read all installation instructions and product safety information before beginning the installation of this product.

ES-A-ACV-LF920GD 2115

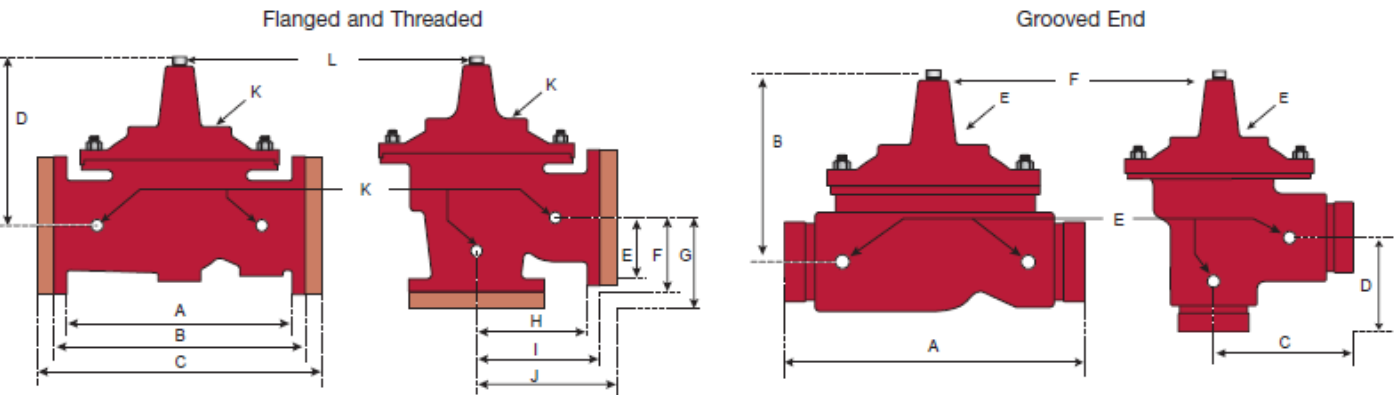
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PRESSURE REDUCING VALVE FOR POTABLE WATER (FLANGED & THREADED)

ACV Schematic - Series LF920GD

Dimensions



Flanged and Threaded Dimensions

Valve Size	Globe Thread		Globe 150#		Globe 300#		Cover To Center		Angle Thread		Angle 150#		Angle 300#		Angle Thread		Angle 150#		Angle 300#		Port Size NPT		Port Size NPT		Shipping Weights*	
	A		B		C		D		E		F		G		H		I		J		K		L			
in.	in.	mm	in.	mm	in.	mm	in.	mm	in.	mm	in.	mm	in.	mm	in.	mm	in.	mm	in.	mm	in.	in.	lbs.	kgs.		
1¼	7¼	184					5½	140													¾	¾	20	9		
1½	7¼	184	8½	216			5½	140	3¼	83						1¾	48				¾	¾	25	11		
2	9¾	238	9¾	238	10	254	6¾	171	4¾	120	4¾	121	5	127	3¼	83	3¼	83	3½	89	¾	½	40	18		
2½	11	279	11	279	11½	295	7½	191	5½	140	5½	140	5¾	149	4	102	4	102	4¾	110	½	½	65	29		
3	12½	318	12	305	13¼	337	8¾	210	6¼	159	6	152	6¾	162	4½	114	4	102	4¾	111	½	¾	95	43		
4			15	381	15¾	397	10½	270			7½	191	7¾	200			5	127	5¾	135	¾	¾	190	86		
6			20	508	21	533	13	330			10	254	10½	267			6	152	6½	165	¾	¾	320	145		
8			25¾	645	26¾	670	16	406			12¾	324	13¼	337			8	203	8½	216	1	1	650	295		
10			29¾	756	31¾	791	17	430			14¾	378	15¾	395			8¾	219	9¾	237	1	1	940	426		
12			34	864	35½	902	20¾	530			17	432	17¾	451			13¾	349	14½	368	1	1¼	1500	680		
14			39	991	40½	1029	24¼	616													1	1½	1675	760		
16			41¾	1051	43½	1105	25¼	640													1	2	3100	1406		

NO	DATE	DESCRIPTION	BY

REVISIONS

MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debarry, Florida

STANDARD DETAILS

Pressure Reducing Valve

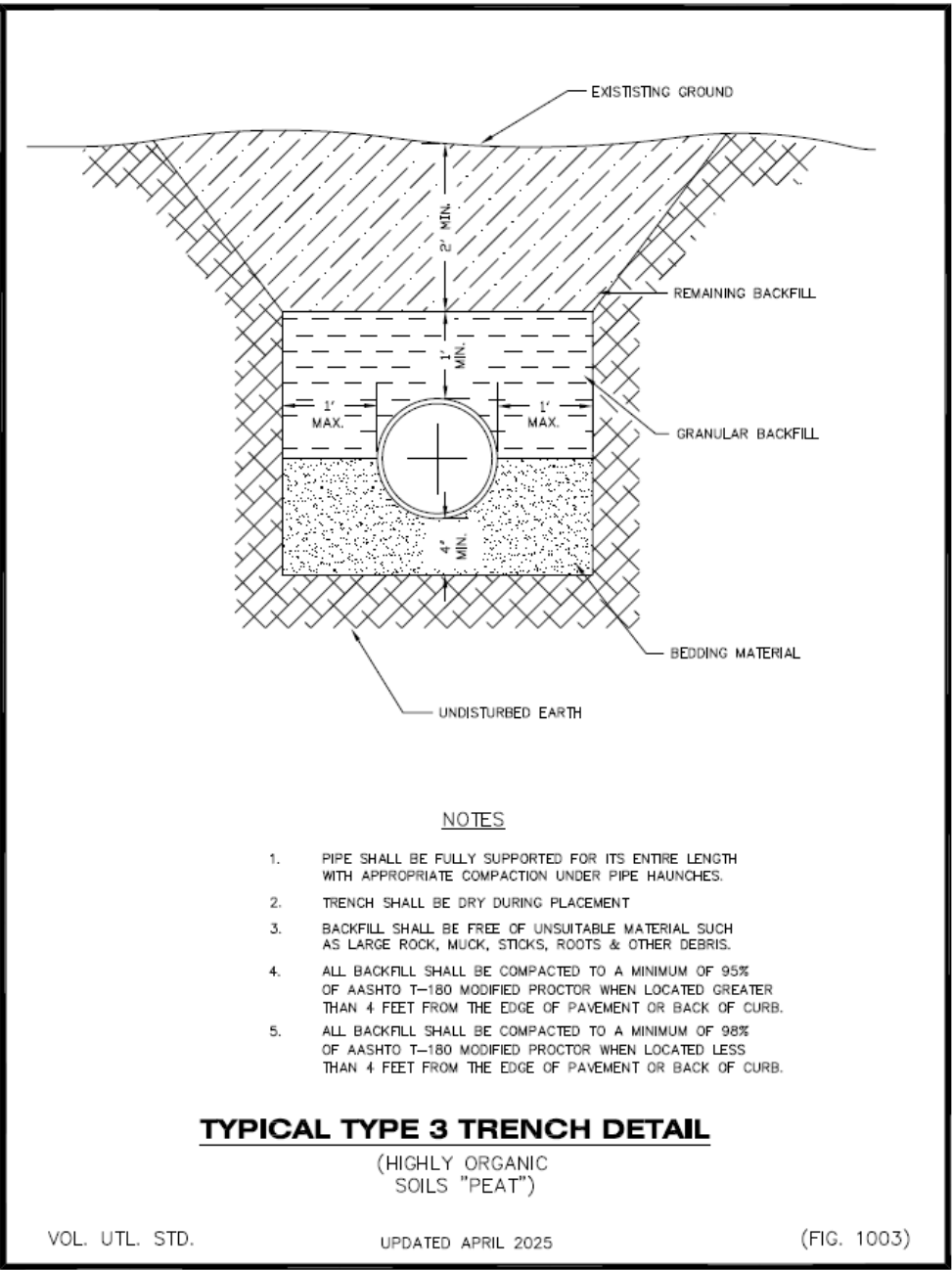
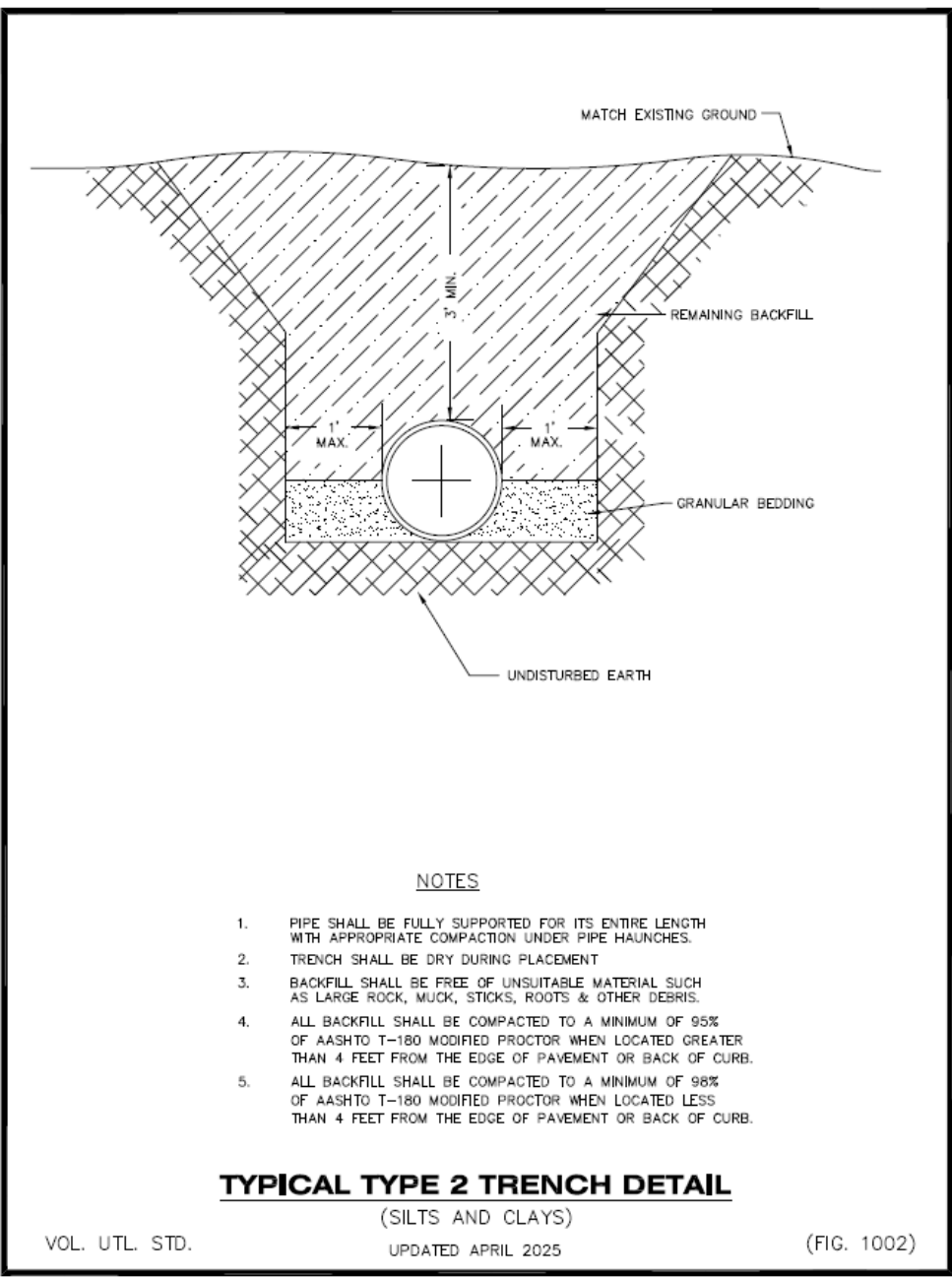
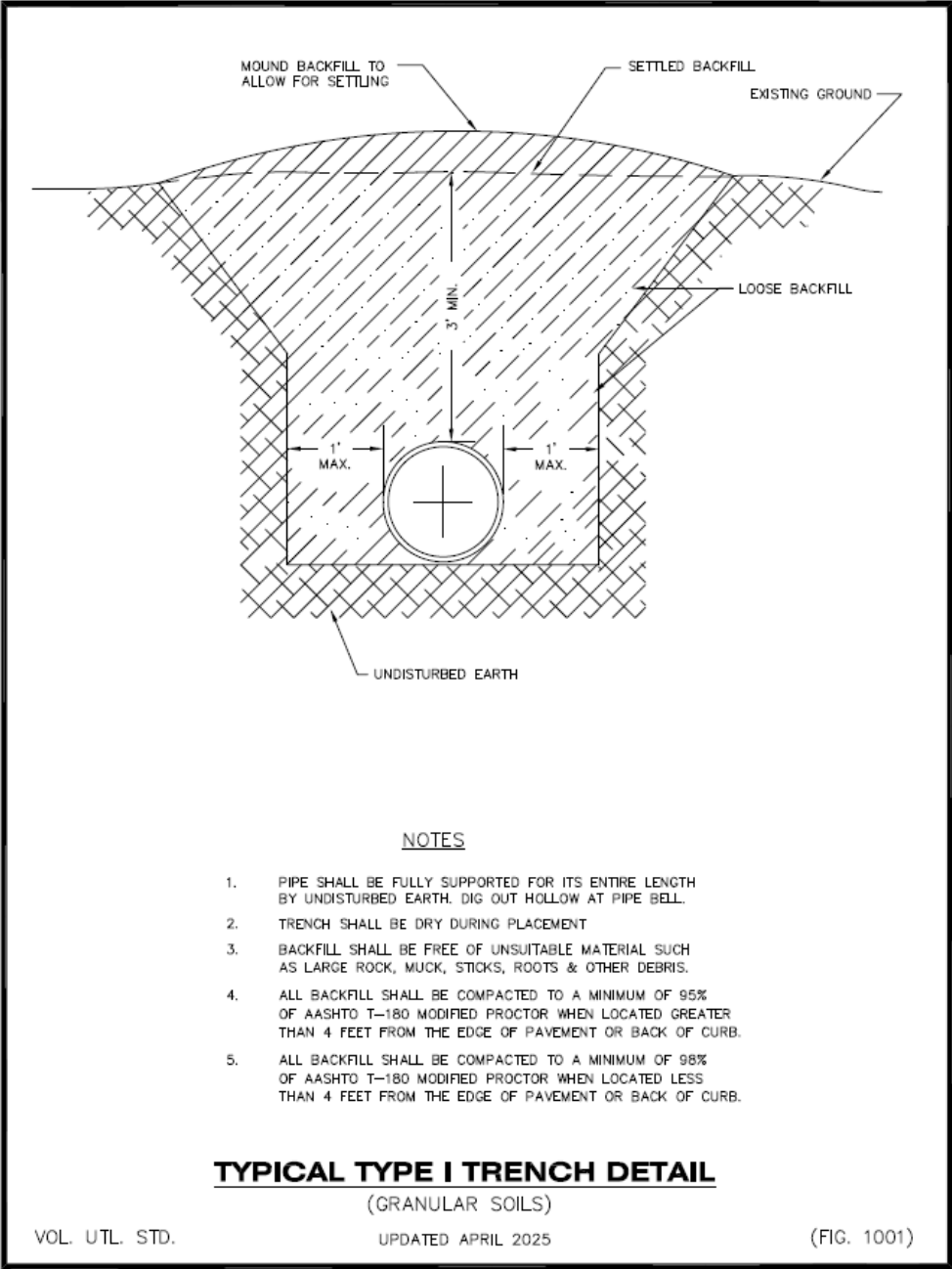
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Design Team

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Design	RMS	07.29.25
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MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida

STANDARD DETAILS
Typical Type Trenches

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Design Team

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Design	RMS	07.29.25
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Electronic Marker Balls for Gravity Mains

Electronic Balls shall be provided at one foot from the termination of all sanitary sewer service laterals. Balls shall be Scotchmark model 1404, Electronic Full-Range Marker manufactured by 3M.

Electronic Marker Balls for Sewer Force Mains

Electronic Balls shall be provided at fittings, valves, crosses, tees, changes in direction and every 100-ft on straight sections of pipe. Balls shall also be provided at the termination of sewer services. Electronic marker Balls shall be Scotchmark model 1404, Electronic Full-Range Marker Balls manufactured by 3M.

Electronic Marker Balls for Potable Water Mains

Electronic Balls shall be provided at fittings, valves, crosses, tees, changes in direction and every 100-ft on straight sections of pipe. Balls shall also be provided at the termination of water services. Balls shall be Scotchmark model 1403, Electronic Full-Range Marker Balls manufactured by 3M.

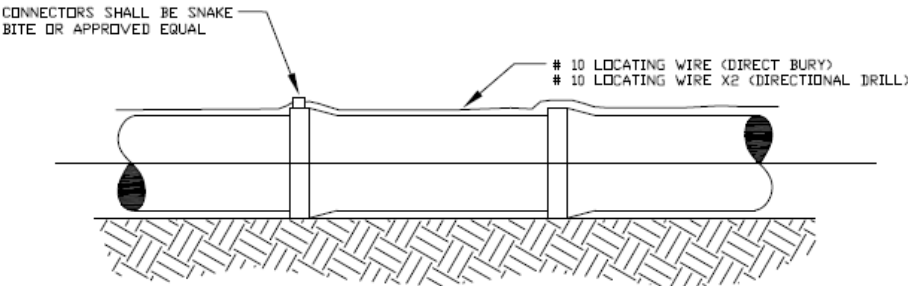
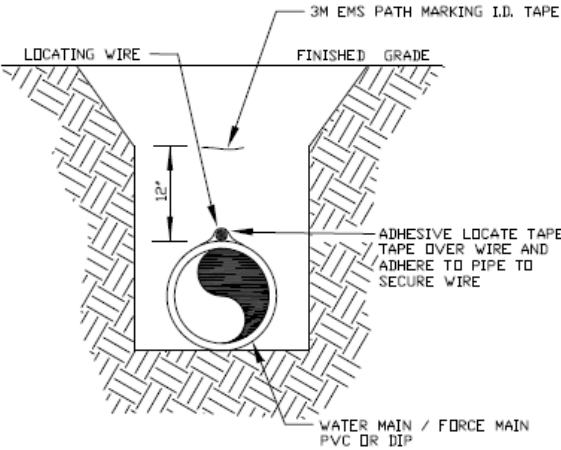
Electronic Marker Balls for Reclaimed Water Mains

Electronic Balls shall be at fittings, valves, crosses, tees, changes in direction and every 100-ft on straight sections of pipe. Balls shall also be provided at the termination of water services. Balls shall be Scotchmark model 1408, Electronic Full-Range Marker Balls manufactured by 3M.

ELECTRONIC MARKER

VOL. UTL. STD.

UPDATED APRIL 2025



NOTES:

1. ALL PIPE SHALL REQUIRE INSULATED METALLIC SOLID LOCATING WIRE CAPABLE OF DETECTION BY A CABLE LOCATOR AND SHALL BE BURIED DIRECTLY ABOVE CENTERLINE OF PIPE.
2. LOCATING WIRE SHALL TERMINATE AT THE TOP OF EACH VALVE BOX AND BE CAPABLE OF EXTENDING 12" ABOVE TOP OF BOX IN SUCH A MANNER SO AS NOT TO INTERFERE WITH VALVE OPERATION (SEE GATE VALVE AND BOX DETAIL, FIGURE 2307).
3. ADHESIVE I.D. TAPE AS NECESSARY TO HOLD WIRE DIRECTLY ON THE TOP OF THE PIPE.
4. LOCATE WIRE AND LOCATE TAPE (TWO TYPES) SHALL BE ON ALL PIPES.
5. DIRECTIONAL DRILL INSTALLATION SHALL USE TWO SEPARATE COPPER CLAD SOLID STEEL WIRES, 10 GAUGE.
6. CONNECTIONS SHALL BE SNAKE BITE CONNECTORS, OR APPROVED EQUAL
7. REFER TO VOLUSIA COUNTY ELECTRONIC BALL DETAIL

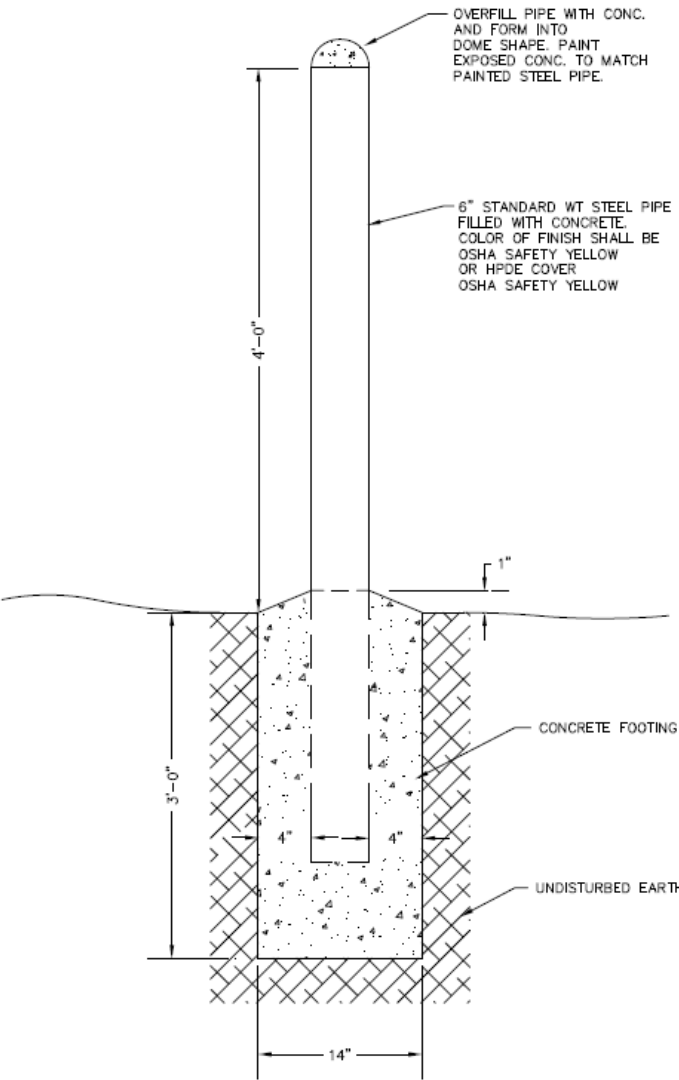
PIPE LOCATING DETAIL

N.T.S.

VOL. UTL. STD.

UPDATED APRIL 2025

(FIG. 1005)



BOLLARD DETAIL

VOL. UTL. STD.

UPDATED APRIL 2025

(FIG. 1015)

**MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida**

**STANDARD DETAILS
Pipe Marking & Locating**

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Design Team

Phase	Init	Date
Design	RMS	07.29.25
Drawn	RMS	07.29.25
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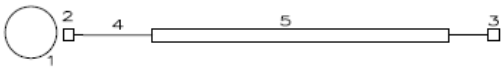
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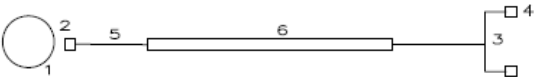
REVISIONS

SINGLE SET, METER SET FOR 5/8", 3/4" AND 1" METERS
SINGLE SERVICE SET (WATER AND RECLAIM)



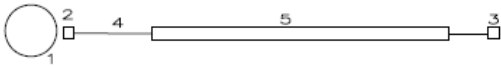
- NO POLYTUBING UNDER ROAD ALLOWED WITHOUT 2" CASING
- 1" TAPPING SADDLE CC THREAD, EPOXY COATED WITH STAINLESS STEEL STRAP.
 - 1" CORPORATION STOP FORD FB1000-4-G (1" BALLVALVE, INLET, OUTLET) MUELLER EQUAL.
 - 1" CURB STOP, FORD B43-342W-NL (3/4" VALVE, 1" INLET PE END PACK JOINT-CTS, MUELLER EQUAL (THIS IS FOR 5/8" AND 3/4" METER SET). IF 1" METER SET USE FORD CURB STOP B41-344W-NL.
 - 1" 200 PSI, SDR 9 ENDOT ENOPURE BLUE WATER SERVICE TUBING (POTABLE), PURPLE (RECLAIMED) WITH TRACER WIRE AND SNAKE BITE CONNECTORS.
 - 2" PVC SCHEDULE 40, CASING PIPE WHITE, IF INSTALLATION UNDER ROAD (PAVED OR DIRT).

DOUBLE SET OR DUAL SET
METER SET FOR 5/8" AND 3/4" METERS (WATER ONLY)



- NO POLYTUBING UNDER ROAD ALLOWED WITHOUT 2" CASING
- 1" TAPPING SADDLE CC THREAD, EPOXY COATED WITH STAINLESS STEEL STRAP.
 - 1" CORPORATION STOP FORD FB1000-4-G (1" BALLVALVE, INLET, OUTLET) MUELLER EQUAL.
 - 1" X 3/4" U BRANCH PACK JOINT-CTS FORD U48-43-NL 7.5 OR MUELLER H1460.
 - 3/4" CURB STOP, FORD B13-332W-NL OR MUELLER EQUAL.
 - 1" 200 PSI, SDR 9 ENDOT ENOPURE BLUE WATER SERVICE TUBING (POTABLE), PURPLE (RECLAIMED) WITH TRACER WIRE AND SNAKE BITE CONNECTORS.
 - 2" PVC SCHEDULE 40, CASING PIPE WHITE, IF INSTALLATION UNDER ROAD (PAVED OR DIRT).

2" WATER SERVICE CONNECTION FOR 1 1/2" AND 2" METER SETS
(WATER AND RECLAIM)



- NO POLYTUBING UNDER ROAD ALLOWED WITHOUT 4" CASING
- 2" TAPPING SADDLE CC THREAD, EPOXY COATED WITH STAINLESS STEEL STRAP.
 - 2" CORPORATION STOP FORD FB1101-7-G (2" BALLVALVE X IPT X CTS) MUELLER EQUAL.
 - 2" CURB STOP, BF43-777W-NL (2" VALVE, 2" CTS X 2" FLANGE) FLANGE WILL FIT 1 1/2" OR 2" FLANGE WATER METER.
 - 2" 200 PSI, SDR 9 ENDOT ENOPURE BLUE WATER SERVICE TUBING (POTABLE), PURPLE (RECLAIMED) WITH TRACER WIRE AND SNAKE BITE CONNECTORS.
 - 4" PVC SCHEDULE 40, CASING PIPE WHITE, IF INSTALLATION UNDER ROAD (PAVED OR DIRT).

WATER & RECLAIMED SERVICE DETAIL

VOL. UTL. STD. UPDATED APRIL 2025 (FIG. 1011)

Revised 1/1/2024

UTILITY RECORD DRAWING REQUIREMENTS

The DEVELOPER'S ENGINEER shall submit a certified set of Record Drawings to the COUNTY prior to issuance of Certificate of Completion for the improvements. The DEVELOPER'S ENGINEER shall be responsible for recording information on the approved PLANS concurrently with construction progress. Record Drawings submitted to the COUNTY as part of the project acceptance shall comply with the following requirements:

- Drawings shall be legible marked to record actual construction.
- Drawings shall show actual location of all underground and above ground water and wastewater piping related appurtenances. All changes to piping location including horizontal and vertical locations of utilities and appurtenances shall be clearly shown and referenced to permanent surface improvements. Drawings shall also show actual installed pipe material, class, etc.
- Drawings shall clearly show all field changes of dimension and detail including changes made by field order or by change order.
- Drawings shall clearly show all details not on original contract drawings but constructed in the field. All equipment and piping relocation shall be clearly shown.
- At each manhole, fitting, hydrant, service line at yoke, valve, and valve box location, provide an item callout with type, size, material, invert, grade elevation, GPS point, etc. Dimensions between each manhole shall be field verified and provided on the respective plan sheet. Each manhole, valve, service line at yoke, and fire hydrant shall be marked on the record drawing with GPS coordinates in the item callout. Additionally, a separate electronic spreadsheet file shall be submitted to include each item description and size with GPS coordinate. This data will be referenced in the Florida State Plane Coordinate System, East Zone in US Survey Feet. The horizontal datum is NAD83/(1990) HARN and the vertical datum is NAVD 88 Feet, in accordance with Florida Statutes, Chapter 177.151.

Each sheet of the PLANS shall be signed, sealed and dated by the DEVELOPER'S ENGINEER as being "Record Drawings". Construction PLANS simply stamped "As-Built" or "Record Drawings" and lacking in above requirements will not be accepted, and will be returned to the DEVELOPER'S ENGINEER. The "Certificate of Completion" will not be issued until correct "Record Drawings" have been submitted.

Two (2) blue-line prints and a digital file containing a complete set of "Record Drawing" as accepted by the COUNTY along with digital copies of all permits and clearances shall be provided. Digital documents shall be .dwg (AutoCAD) and a digitally signed and sealed PDF file.

MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida

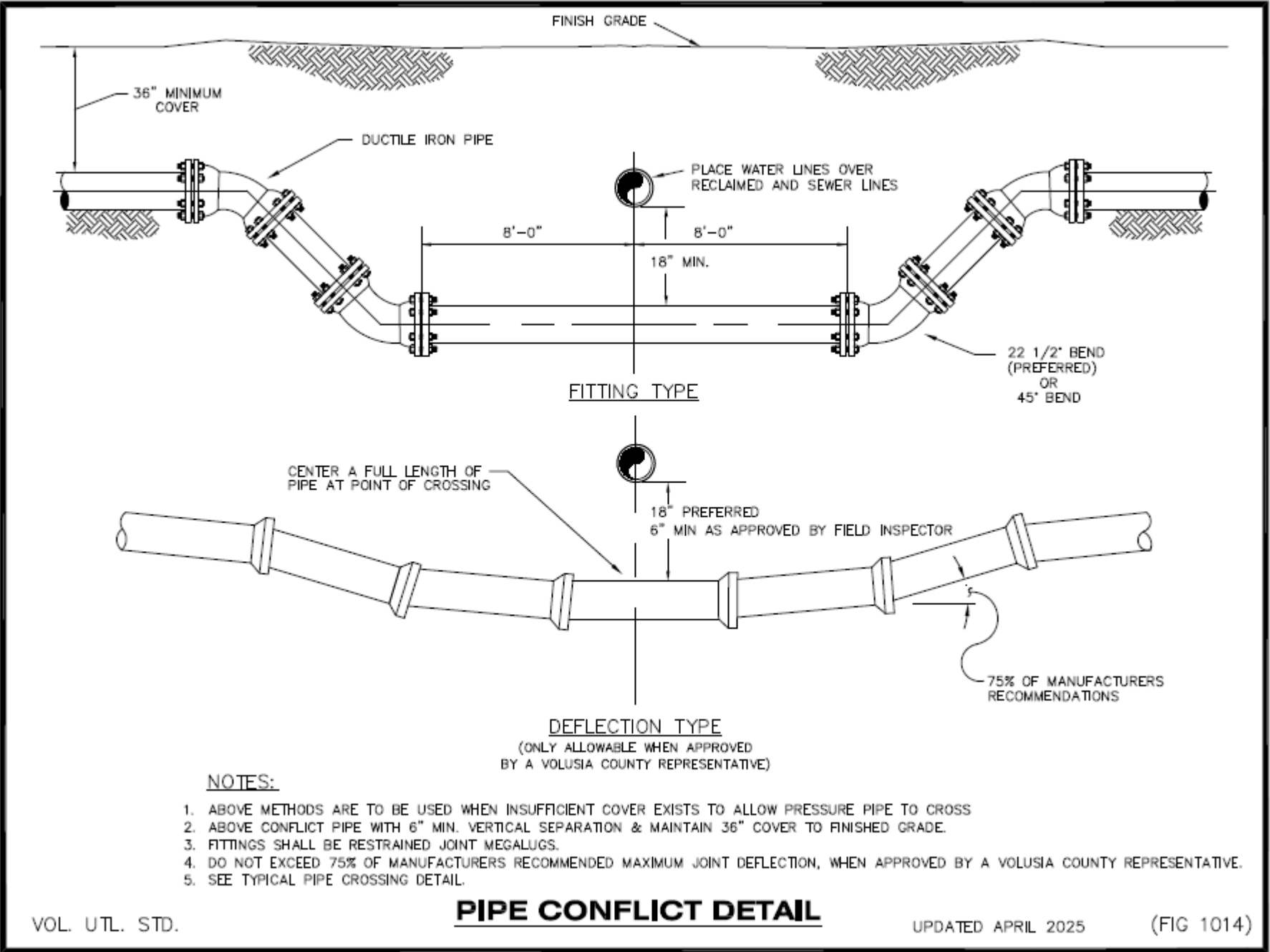
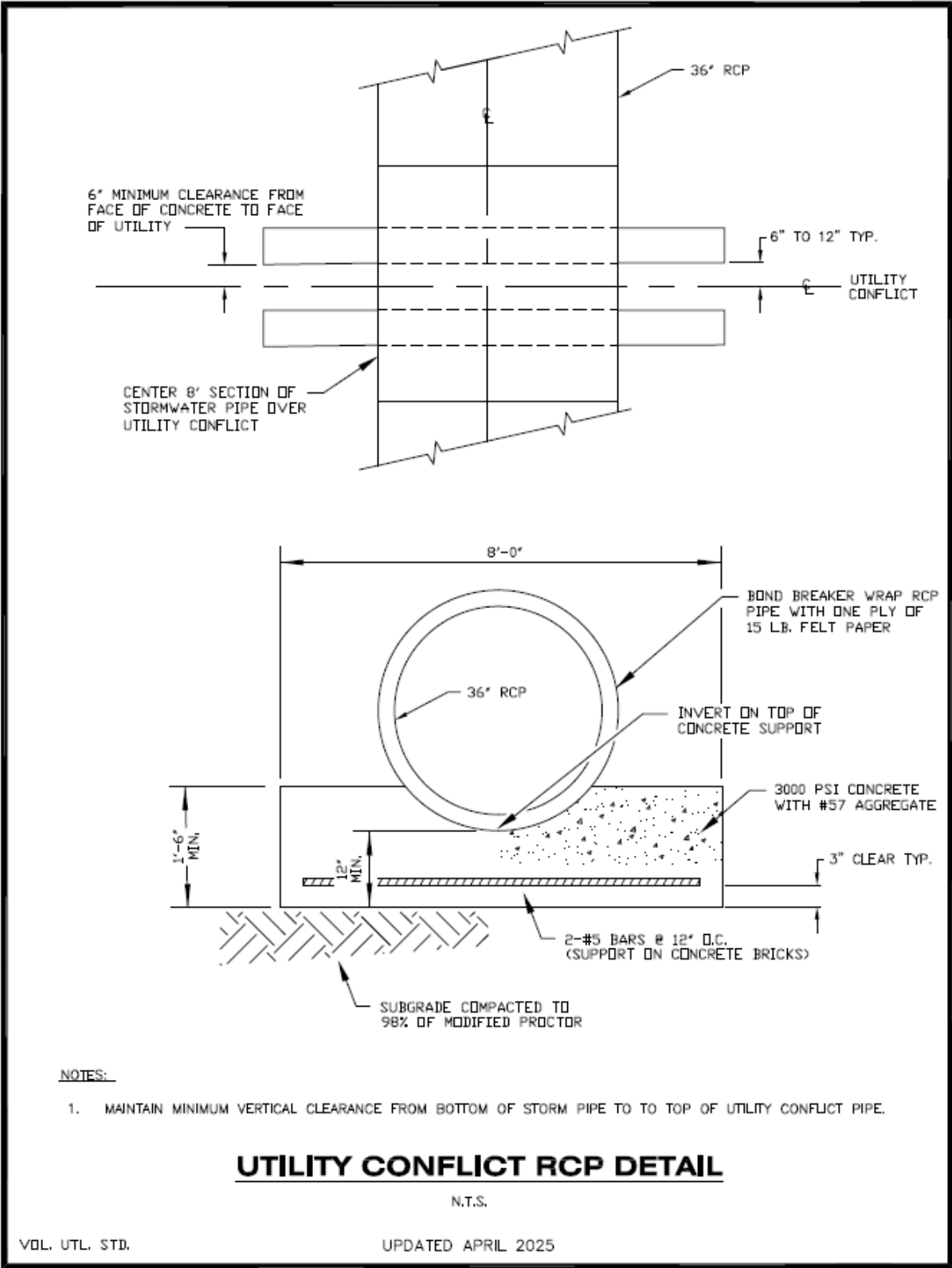
STANDARD DETAILS
Typical Water Service Lateral,
Record Drawing Requirements

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Design Team		
Phase	Init	Date
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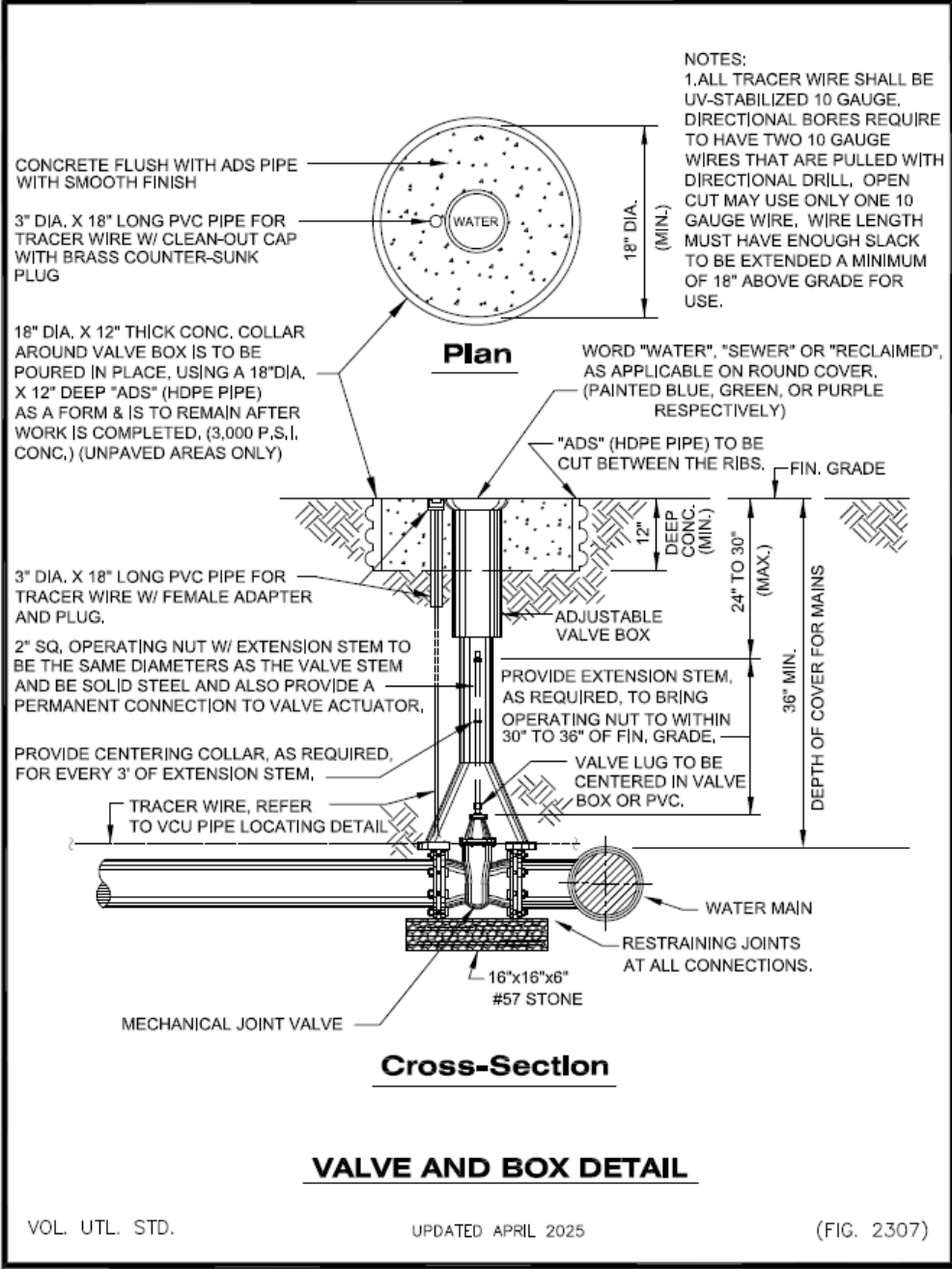
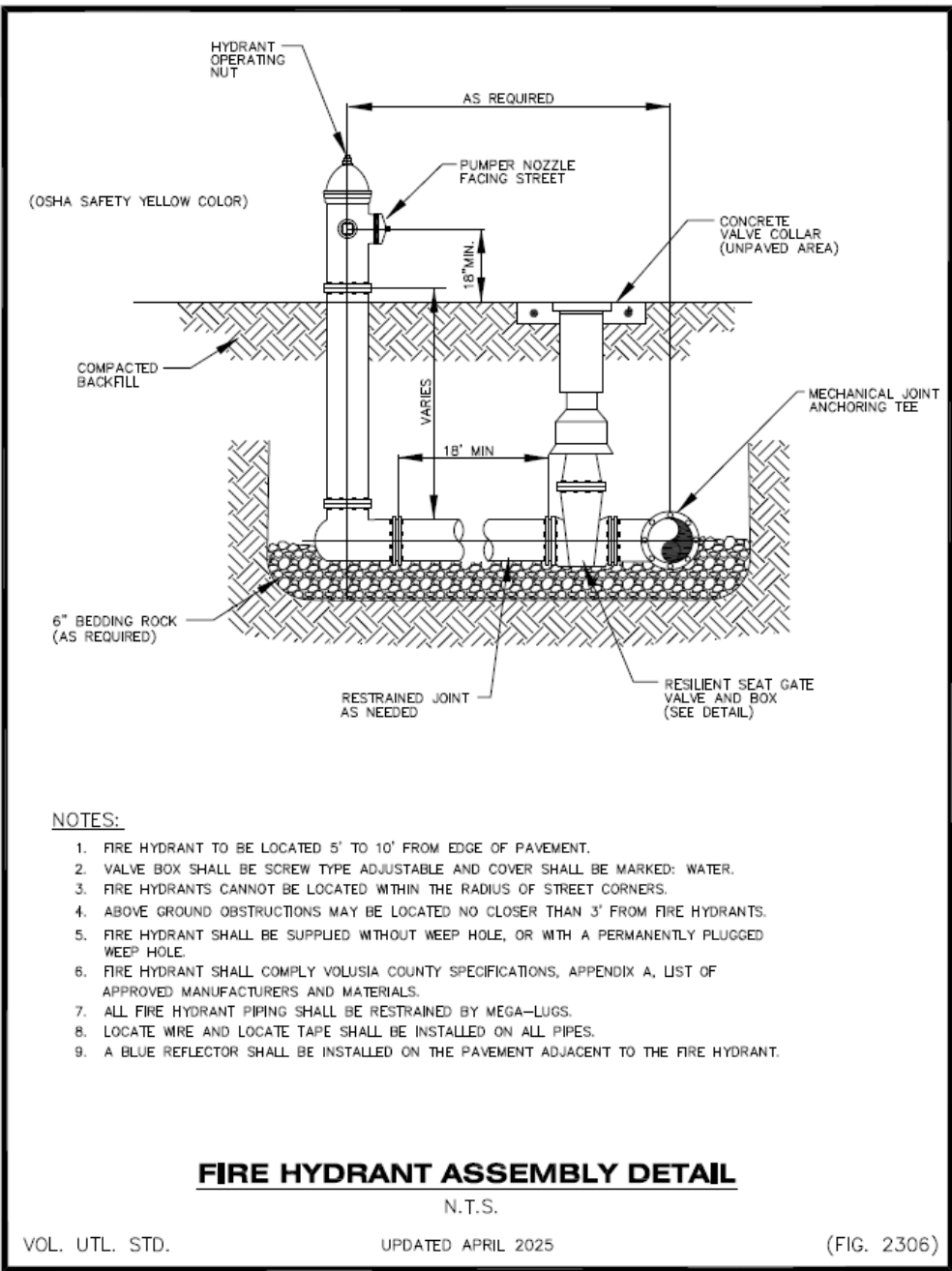
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MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida

STANDARD DETAILS
Pipe Conflict Details

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Design	RMS	07.29.25
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REVISIONS			

MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida

STANDARD DETAILS
Hydrants & Valves

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Design Team		
Phase	Init	Date
Design	RMS	07.29.25
Drawn	RMS	07.29.25
Check	ER	
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KEY PROJECT SPECIFICATIONS:

All work shall be constructed in accordance with the Volusia County Water Resources & Utilities Standard Details and Specifications, latest edition, available at <https://www.volusia.org/services/public-works/water-resources-and-utilities/utility-engineering.stml>. Seek key excerpts from Specifications below:

Section 21: Pipe Material for Water Mains

21.3 PVC PIPE

21.3.1 PVC PIPE C900 All PVC pipe of nominal diameter four (4) through twelve (12) inches shall be manufactured in accordance with AWWA standard C900, latest edition. PVC larger than 12” shall meet AWWA C905, latest edition. The PVC pipe shall have a minimum working pressure rating of 150 psi and shall have a dimension ratio (DR) of 18. Pipe shall be the same O.D. as ductile iron pipe. PVC pipe of nominal diameter four (4) inches may be AWWA Standard, DR 18 or PVC pipe with a Standard Dimension Ratio (SDR) of 21. PVC for water mains shall be blue in color.

21.3.2 JOINTS PVC pipe shall have integral bell push on type joints conforming to ASTM D3139.

21.3.3 FITTINGS Fittings used with PVC pipe shall conform to Section 21.4.

21.4 DUCTILE IRON PIPE AND FITTINGS

21.4.1 DUCTILE IRON PIPE All ductile iron pipe of nominal diameter four (4) through fifty four (54) inches shall conform to ANSI/AWWA A21.51/C151. A minimum of Class 50 pipe shall be supplied for all sizes of pipe unless specifically called out in the DRAWINGS, or required by the COUNTY.

21.4.2 FITTINGS Any fittings required shall be mechanical joint ductile iron or gray iron conforming to ANSI/AWWA A21.10/C110, 250 psi minimum pressure rating, or ductile iron compact fittings four (4) through twelve (12) inches in accordance with ANSI/AWWA A21.53/C153.

21.4.3 JOINTS Joints for ductile iron pipe and fitting joints shall be push-on or mechanical joints conforming to ANSE/AWWA A21.11/C111. Where called for in the plans, restrained or flanged joints shall be provided. Flanged joints shall conform to ANSI Standard B 16.1-125 LB. Restrained joints shall conform to Sections 16.2 and 16.3.

21.4.4 COATINGS AND LININGS Where ductile iron pipe and fittings are to be below ground or installed in a casing pipe the coating shall be a minimum 1.0 mil thick in accordance with ANSI/AWWA A21.51/C151. Where ductile iron pipe and fittings are to be installed above ground, pipe, fittings and valves shall be thoroughly cleaned and given one field coat (minimum 1.5 mils dry thickness) of rust inhibitor primer. Intermediate and finished field coats of Alkyd shall also be applied by the CONTRACTOR (minimum 1.5 mils dry thickness each coat). Primer and field coats shall be compatible and shall be applied in accordance with the manufacturers’ recommendations. (See Approved Manufacturers' list in Appendix ‘A’.) Final field coat shall be green for raw water and blue for finished water. All ductile iron pipe and fittings shall have an interior protective lining of cement-mortar with a seal coat of asphaltic material in accordance with ANSI/AWWA A21.4/C104.

KEY PROJECT SPECIFICATIONS (continued):

Section 22 Pipe Installation for Water Mains

22.5 HYDROSTATIC TESTS

22.5.1 GENERAL Hydrostatic tests shall consist of pressure test and leakage test. Hydrostatic tests shall be conducted on all newly laid pressure pipes, joints and valves including all service lines to the curb stops. Air testing of pressure pipes will not be permitted under any circumstance. Tests may be made on sections not exceeding 2,000 feet, when this procedure is acceptable to the COUNTY. CONTRACTOR shall furnish all necessary equipment and material, make all taps, and furnish all closure pieces in the pipe as required. Equipment to be furnished by the CONTRACTOR shall include graduated containers, pressure gauges, hydraulic force pumps, and suitable hoses and piping. The COUNTY will monitor and approve a satisfactory test. The CONTRACTOR may conduct hydrostatic tests after the trench has been partially backfilled with the joints left exposed for inspection for his informational purposes only. The hydrostatic tests for acceptance shall only be conducted after the trenches have been completely backfilled and compacted as specified. Where any section of pipe is provided with concrete thrust blocking, pressure test will not be made until at least five days have elapsed after the thrust blocking is installed. If high-early cement is used for the concrete thrust blocking, the time may be reduced to 24 hours if the COUNTY concurs that the concrete has cured and reached adequate strength.

22.5.2 TESTING CRITERIA All pipe sections to be pressure tested shall be subjected to a hydrostatic pressure of 150 psi. The duration of each pressure test shall be for a period of 2 hours. If during the test, the integrity of the tested line is in question, the COUNTY may require a 6 hour pressure test. The basic provisions of AWWA C-600 shall be applicable.

22.5.3 PROCEDURE FOR PRESSURE TEST Each section of pipe to be tested, as determined by the COUNTY, shall be slowly filled with water and the specified test pressure shall be applied by means of a pump connected to the pipe in a satisfactory manner. Before applying the specified test pressure, all air shall be expelled from the pipe. To accomplish this, taps shall be made, and appropriate valves installed to ensure bleeding of all air from the main. If defective pipes, fittings, valves, or hydrants are discovered in consequence of this pressure test, all such items shall be removed and replaced by the CONTRACTOR with sound material and the test shall be repeated until satisfactory results are obtained. Provisions of AWWA C600 and M23, where applicable, shall apply.

22.5.4 PROCEDURE FOR LEAKAGE TEST After completion of the pressure test, a leakage test shall be conducted to determine the quantity of water lost by leakage under the specified test pressure. Applicable provisions of AWWA C600 shall apply. Allowable leakage in gallons per hour for pipeline shall not be greater than that determined by the formula:
 $L = SD (P)^{0.5} / 133,200$ where the following apply:

- L = Allowable leakage in gallons per hour.
- S = Length of pipe tested, in feet.
- D = Nominal diameter of the pipe in inches.
- P = Average test pressure during leakage test in pounds per square inch gauge.

Leakage is defined as the quantity of water to be supplied in the newly laid pipe or any valved section under test, which is necessary to maintain the specified leakage test pressure after the pipe has been filled with water and the air expelled. Should any test of pipe laid disclose leakage greater than that allowed, CONTRACTOR shall locate and replace or repair the defective joints, pipe or valve until the leakage from subsequent testing is within the specified allowance.

KEY PROJECT SPECIFICATIONS (continued):

22.6 DISINFECTION OF WATER MAINS

22.6.1 GENERAL Before being placed in service, all new water mains shall be chlorinated in accordance with the specifications below and the procedures outline in A.W.W.A. C-651 "Standard Procedure for Disinfecting Water Mains".

22.6.2 FLUSHING Sections of pipe to be disinfected shall first be flushed (full diameter) to remove any solids or contaminated material that may have become lodged in the pipe. If no hydrant is installed at the end of the main, then a blow-off valve shall be provided large enough to develop a velocity of at least 2.5 feet per second in the main. All taps required for chlorination or flushing purpose, or for temporary or permanent release of air shall be provided for by the CONTRACTOR as a part of the construction of water mains. After the disinfection, all such taps shall be sealed to the satisfaction of the COUNTY.

22.6.3 DISINFECTION CRITERIA Before being placed into service, all new mains and repaired portions of, or extensions to existing mains shall be chlorinated so that the initial chlorine residual is not less than 50/l mg and that a chlorine residual of not less than 25 mg/l remains in the water after standing 24 hours in the pipe.

22.6.4 FORM OF APPLIED CHLORINE Chlorine may be applied as a liquid chlorine (gas-water mixture), or a mixture of water and high-test calcium hypochlorite. CONTRACTOR shall assume responsibility for safe handling of chlorine and shall meet requirements of OSHA and other regulatory agencies for safe handling of chlorine.

22.6.5 POINT OF APPLICATION The preferred point of application of the chlorinating agent is at the beginning of the pipe line extension or any valved section of it, and through a corporation stop inserted in the pipe. The water injector for delivering the chlorine-bearing water into the pipe should be supplied from a tap made on the pressure side of the gate valve controlling the flow into the pipe line extension. Alternate points of applications may be used when approved or directed by the COUNTY.

22.6.6 OPERATION OF COUNTY VALVES Valves shall be manipulated by the COUNTY personnel so that the strong chlorine solution in the line being treated will not flow back into the line supplying the water.

22.6.7 RETENTION PERIOD Treated water shall be retained in the pipe at least 24 hours. After this period, the chlorine residual at pipe extremities and at other representative points shall be at least 25 mg/l.

22.6.8 CHLORINATING VALVES AND HYDRANTS In the process of chlorinating newly laid pipe, all valves or other appurtenances shall be operated while the pipe line is filled with the chlorinating agent and under normal operating pressure.

22.6.9 FINAL FLUSHING AND TESTING Following chlorination, all treated water shall be thoroughly flushed from the newly laid pipe at its extremity until the replacement water throughout its lengths shows upon test, a free chlorine residual not in excess of that normally carried in the system. After flushing, water samples collected on 2 successive days from the treated piping system, as directed by the COUNTY, shall show acceptable bacteriological results. All bacteriological testing shall be performed by the COUNTY. However, in order to expedite testing, the DEVELOPER may request testing by a private laboratory. All such bacteriological analysis must be performed by a laboratory certified by the State of Florida. Proper chain of custody procedures must be followed and samples shall only be collected by certified laboratory personnel in the presence of COUNTY personnel. Copies of testing results and all related correspondence with the Florida Department of Environmental Regulations (F.D.E.P.) shall be submitted to the COUNTY.

NO	DATE	DESCRIPTION	BY

REVISIONS

**MEADOWLEA/LEISURE VILLAS
PROPOSED WATER MAIN EXTENSION
from Rivington Subdivision
Debary, Florida**

**KEY PROJECT
SPECIFICATIONS**

Roger Michael Smith, PE 45998 Date
Utility Engineer, Volusia County Water Resources & Utilities
123 West Indiana Avenue, DeLand, Florida 32720
(O) 386-943-7027 ext 12076 (C) 386-804-7870
Email rogersmith@volusia.org

Design Team		
Phase	Init	Date
Design	RMS	07.29.25
Drawn	RMS	07.29.25
Check	ER	
SCALE: As Shown		



We Hang Christmas Lights

4280 Church St. Ste 1556 | Sanford, FL 32771

407 501 7999 | wehangchristmaslightsorlando@gmail.com | wehangchristmaslightsfl.com

RECIPIENT:

Rivington CDD

833 Terrapin Drive
DeBary, Florida 32713
Phone: 904-767-1401

Quote #5453

Sent on _____

Total **\$3,254.94**

Product/Service	Description	Qty.	Unit Price	Total
Garland- Monument	[MAIN MONUMENT] LED Lit Commercial Grade Garland 9ft by 14 in -2 strands placed on face of monument	1	\$300.00	\$300.00
24" Bow	[MAIN MONUMENT] 24" Commercial grade 3D vinyl red and gold bow -Placed in center of garland	1	\$80.00	\$80.00
Stake Lighting	[MAIN MONUMENT] C9 LED Bulbs perfectly staked along beds (WARM WHITE/ RED) -Placed around landscape bed in front of monument	60	\$6.00	\$360.00
Spritzer 24" LED- Standing	[MAIN MONUMENT] 24" LED Spritzer placed on stakes at different heights in a decorative manner; Animated -Will look like a bursting star floating at night time -RGB: We can set to a variety of settings and colors. -Placed in landscape bed in front of monument	6	\$110.00	\$660.00
Garland- Monument	[Florida Rd & Highfalls Ave] LED Lit Commercial Grade Garland 9ft by 14 in -1 strand placed on face of both monuments	2	\$300.00	\$600.00
18" Bow	[Florida Rd & Highfalls Ave] 18" Commercial grade 3D vinyl red and gold bow -Placed in center of garland	2	\$50.00	\$100.00
Tear Drop Garland- Medium	[Florida Rd & Highfalls Ave] LED Lit "Tear Drop" Garland 3 ft x 16 in -Includes 15" Red/ Gold 3D Vinyl Bow -Placed on monument columns	4	\$170.00	\$680.00
Stake Lighting	[Florida Rd & Highfalls Ave] C9 LED Bulbs perfectly staked along beds (WARM WHITE/ RED) -Placed around landscape beds	100	\$6.00	\$600.00



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Product/Service	Description	Qty.	Unit Price	Total
Complimentary Maintenance Plan	Beginning the Monday after Thanksgiving, our team will conduct nighttime quality checks. Every three days, we will visit the property at night to inspect the display. During these visits we will: Fix any damaged lights, adjust garland/ bows, inspect power, and or address display as needed. This approach significantly reduces outages and ensures the display remains flawless throughout the season.	1	\$0.00	\$0.00

Optional				
3 Year Term Contract: 2026-2028	If selected, you are committing to utilizing our services from 2026 to 2028. If you prefer not to proceed with this commitment, please let us know before approving the quote so that we can exclude this term and remove the discount. (Year 1 of 3) 10% discount applied for 3 year term [DISCOUNT APPLIED BELOW] **Please note that this commitment does not restrict you to the current display; changes can be made as needed. It also does not bind you to this pricing in case adjustments are made to the budget by the community. By agreeing to this term, you are simply confirming the utilization of our services for the specified years, with the assurance that the price will not be increased within the term.**	1	\$0.00	\$0.00

		Subtotal	\$3,380.00
		Discount (10.0%)	- \$338.00
		Sales Tax (7.0%)	\$212.94
		Total	\$3,254.94

Payment Schedule		
50%	Payment 1	\$1,627.47
50%	Payment 2	\$1,627.47



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This quote is valid for the next 30 days, after which values may be subject to change.

Service Agreement for We Hang Christmas Lights (WHCL)

Holiday Lighting and Decor

Our service includes the design, installation, maintenance, removal, and storage of the products and decor provided by us. We do not sell products unless listed as a permanent installation on the quote. ALL HOLIDAY PRODUCTS AND DECOR ARE LEASED/RENTED FROM US.

Payment Terms:

- A deposit of 50% is required before work begins.
- The balance must be paid in full upon completion of the installation.
- Credit card information must be saved to your client portal, authorizing us to charge the final balance if payment is not received within 30 days of the invoice date.
- A 2% per month penalty may be applied to all unpaid balances after 30 days from the invoice date.

Insurance and Compliance:

- We Hang Christmas Lights is fully insured with General Liability, Workers' Compensation, and Auto Policies during the contract term.
- All employees are properly trained, uniformed, and compliant with OSHA safety guidelines while on your property.

Cancellation and Termination:

- Customer acknowledges that our schedule fills well in advance. --Cancellations will incur a charge of 50% of the total cost.
- For three-year contracts (Commercial jobs only), if the customer terminates in year two or three, We Hang Christmas Lights reserves the right to charge up to a 15% buyout fee.

Customer Responsibilities:

- Provide adequate electrical outlets adjacent to the proposed decoration locations.
- Customers are responsible for resetting GFCI outlets that may trip due to moisture or rain.
- Customers are requested to schedule irrigation between 8 AM – 3 PM or shut off certain zones during the season and have landscaping trimmed before installation.
- We recommend informing landscapers of holiday light installations from October to January to ensure caution.

Maintenance and Repairs:

- We cover all first offenses of theft, vandalism, destruction by animals, or negligence by landscape companies. Repeated issues may incur a service fee.
- For commercial projects, we perform quality night checks every three days after Thanksgiving until Christmas Day where we inspect the lighting display.
- Customers must notify us if lights are out. We will resolve issues within 24-48 hours of notice.
- GFCI outlets are designed to trip from moisture/rain, some GFCIs can be more sensitive than others and can require the system to dry out before resetting.
- Lights will be tested and left in working condition upon installation.

Installation Specifics:

- Temporary fasteners are used whenever possible, but some areas may require permanent anchors, particularly for wreaths and garlands.
- Installation of lights begins as early as October 1st. Greenery/ decor installation starts November 1st.
- Residential customers are responsible to plug in their lights.



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-Commercial customers: If a specific turn-on date is not requested, we will activate the display at our discretion. All displays will be turned on by the Friday after Thanksgiving.

Legal Provisions:

- If any provisions of this contract are deemed invalid or unenforceable by a court of competent jurisdiction, they shall be considered severable and will not affect the remainder of the contract.
- WHCL shall not be liable for any damages or losses arising from circumstances beyond their reasonable control.
- Neither party will be liable to the other for indirect, incidental, special, punitive, or exemplary damages resulting from performance or failure to perform any duties under this agreement.
- Both parties agree to keep all non-public information obtained during the course of this contract confidential and shall not disclose it to any third party without the written consent of the other party. Designs and renderings may not be shared or copied with other contractors.
- Our liability for any damages incurred as a result of our actions, omissions, or negligence shall not exceed the greater of available insurance or the fee charged for the lease under this agreement, determined as of the date such damages accrue.

Acknowledgment: By agreeing to this service, you acknowledge and accept the terms and conditions outlined in this contract.

Signature: _____ Date: _____



EST. 2019
RIVINGTON
DEBARY, FL

WRONG
WAY



EST. 2019
RIVINGTON
DEBARY, FL

**Rivington
Community Development District
ANNUAL FINANCIAL REPORT
September 30, 2025**

Rivington Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Rivington Community Development District
City of DeBary, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Rivington Community Development District (the "District"), as of and for the year ended September 30, 2025, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Board of Supervisors
Rivington Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts, and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.



To the Board of Supervisors
Rivington Community Development District

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 23, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2026

**Rivington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

Management's discussion and analysis of Rivington Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components: 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Rivington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds, are included. In the **statement of activities**, transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as special assessment bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2025:

- ◆ The District's total assets exceeded total liabilities by \$3,005,290 (net position). The District's net investment in capital assets was \$2,639,774. Restricted net position was \$233,175 and unrestricted net position was \$132,341.
- ◆ Governmental activities revenues totaled \$1,887,363 while governmental activities expenses totaled \$2,328,100.

**Rivington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2025	2024
Current assets	\$ 186,659	\$ 146,693
Restricted assets	999,220	967,969
Capital assets	30,717,779	31,777,398
Total Assets	<u>31,903,658</u>	<u>32,892,060</u>
Current liabilities	688,230	1,290,297
Non-current liabilities	28,210,138	28,155,736
Total Liabilities	<u>28,898,368</u>	<u>29,446,033</u>
Net Position		
Net investment in capital assets	2,639,774	3,763,795
Restricted net position	233,175	191,675
Unrestricted net position	132,341	(509,443)
Total Net Position	<u>\$ 3,005,290</u>	<u>\$ 3,446,027</u>

The increase in current assets and restricted assets is related to revenues exceeding expenditures at the fund level in the current year.

The decrease in capital assets is primarily related to depreciation in the current year.

The decrease in current liabilities is due to the decrease in retainage payable in the current year.

**Rivington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2025	2024
Program Revenues		
Charges for services	\$ 1,739,775	\$ 1,404,436
Operating grants and contributions	50,000	16,396
General Revenues		
Miscellaneous revenues	53,215	2,500
Investment earnings	44,373	42,556
Total Revenues	<u>1,887,363</u>	<u>1,465,888</u>
Expenses		
General government	117,763	102,416
Physical environment	1,379,282	974,411
Culture/recreation	187,127	168,014
Interest and other charges	643,928	655,417
Total Expenses	<u>2,328,100</u>	<u>1,900,258</u>
Change in Net Position	(440,737)	(434,370)
Net Position - Beginning of Year	<u>3,446,027</u>	<u>3,880,397</u>
Net Position - End of Year	<u>\$ 3,005,290</u>	<u>\$ 3,446,027</u>

The increase in charges for services is primarily related to the increase in special assessments in the current year.

The increase in physical environment is the result of the increase in contracted maintenance and depreciation in the current year.

**Rivington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2025 and 2024.

Description	Governmental Activities	
	2025	2024
Land	\$ 500,000	\$ 500,000
Buildings and improvements	1,517,833	1,517,833
Improvements other than buildings	900,000	900,000
Infrastructure	29,626,849	29,626,849
Equipment	151,351	130,000
Accumulated depreciation	(1,978,254)	(897,284)
Totals	<u>\$ 30,717,779</u>	<u>\$ 31,777,398</u>

Capital asset activity consisted of additions to equipment of \$21,351 and depreciation of \$1,080,970.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less use of reserves than anticipated.

The September 30, 2025 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ In February 2020, the District issued \$7,250,000 Series 2020 Special Assessment Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition and construction of the 2020 Project. As of September 30, 2025, the balance outstanding was \$5,725,000.

**Rivington Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Debt Management (Continued)

- ◆ In March 2022, the District issued \$11,250,000 Series 2022 Special Assessment Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition and construction of the 2022 Project. As of September 30, 2025, the balance outstanding was \$10,580,000.
- ◆ The District entered into an agreement with the Developer to provide funding advances for certain capital projects to be repaid in the future, to the extent funds are available. As of September 30, 2025, the District received Developer advances totaling \$18,314,282 and repaid the Developer \$5,959,393. The Developer advance balance as of September 30, 2025 was \$12,354,889.

Economic Factors and Next Year's Budget

Rivington Community Development District does not expect any economic factors to have a significant effect on the financial position or results of operations of the District in fiscal year 2026.

Request for Information

The financial report is designed to provide a general overview of Rivington Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Rivington Community Development District, Inframark, LLC, 11555 Heron Bay Boulevard, Suite 201, Coral Springs, Florida 33076.

Rivington Community Development District
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 145,299
Restricted cash for deposits	2,500
Prepaid expenses	33,374
Deposits	5,486
Total Current Assets	<u>186,659</u>
Non-current Assets	
Restricted Assets	
Investments	999,220
Capital Assets, Not Being Depreciated	
Land	500,000
Capital Assets, Being Depreciated	
Buildings and improvements	1,517,833
Improvements other than buildings	900,000
Infrastructure	29,626,849
Equipment	151,351
Accumulated depreciation	(1,978,254)
Total Non-current Assets	<u>31,716,999</u>
Total Assets	<u>31,903,658</u>
LIABILITIES	
Current Liabilities	
Accounts payable	51,819
Deposits payable from restricted cash	2,500
Accrued interest	263,911
Bonds payable, current	370,000
Total Current Liabilities	<u>688,230</u>
Non-current Liabilities	
Developer advances	12,354,889
Bonds payable, net	15,855,249
Total Non-current Liabilities	<u>28,210,138</u>
Total Liabilities	<u>28,898,368</u>
NET POSITION	
Net investment in capital assets	2,639,774
Restricted for debt service	233,175
Unrestricted	132,341
Total Net Position	<u><u>\$ 3,005,290</u></u>

See accompanying notes to financial statements.

**Rivington Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General government	\$ (117,763)	\$ 143,381	\$ 9,830	\$ 35,448
Physical environment	(1,379,282)	476,174	32,647	(870,461)
Culture/recreation	(187,127)	109,735	7,523	(69,869)
Interest and other charges	(643,928)	1,010,485	-	366,557
Total Governmental Activities	<u>\$ (2,328,100)</u>	<u>\$ 1,739,775</u>	<u>\$ 50,000</u>	<u>(538,325)</u>
General Revenues:				
				53,215
				44,373
				<u>97,588</u>
				(440,737)
				<u>3,446,027</u>
				<u>\$ 3,005,290</u>

See accompanying notes to financial statements.

**Rivington Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2025**

	General	Debt Service 201	Debt Service 202	Capital Projects 302	Total Governmental Funds
ASSETS					
Cash	\$ 147,799	\$ -	\$ -	\$ -	\$ 147,799
Due from other funds	872	-	-	-	872
Prepaid expenses	33,374	-	-	-	33,374
Deposits	5,486	-	-	-	5,486
Restricted assets					
Investments	-	396,207	603,013	-	999,220
Total Assets	\$ 187,531	\$ 396,207	\$ 603,013	\$ -	\$ 1,186,751
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 51,819	\$ -	\$ -	\$ -	\$ 51,819
Due to other funds	-	-	1	871	872
Deposits payable	2,500	-	-	-	2,500
Total Liabilities	54,319	-	1	871	55,191
FUND BALANCES					
Nonspendable:					
Prepaid expenses	33,374	-	-	-	33,374
Deposits	5,486	-	-	-	5,486
Restricted:					
Debt service	-	396,207	603,012	-	999,219
Unassigned	94,352	-	-	(871)	93,481
Total Fund Balances	133,212	396,207	603,012	(871)	1,131,560
Total Liabilities and Fund Balances	\$ 187,531	\$ 396,207	\$ 603,013	\$ -	\$ 1,186,751

See accompanying notes to financial statements.

**Rivington Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025**

Total Governmental Fund Balances	\$ 1,131,560
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$500,000, buildings and improvements, \$1,517,833, improvements other than buildings, \$900,000, infrastructure, \$29,626,849, and equipment, \$151,351, net of accumulated depreciation, \$(1,978,254), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	30,717,779
Long-term liabilities, including bonds payable, \$(16,305,000), net of bond discount, net, \$79,751, and developer advance, \$(12,354,889), are not due and payable in the current period and therefore, are not reported at the fund level.	(28,580,138)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	<u>(263,911)</u>
Net Position of Governmental Activities	<u><u>\$ 3,005,290</u></u>

See accompanying notes to financial statements.

Rivington Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Debt Service 201	Debt Service 202	Capital Projects 302	Total Governmental Funds
Revenues					
Special assessments	\$ 729,290	\$ 364,724	\$ 645,761	\$ -	\$ 1,739,775
Developer contributions	50,000	-	-	-	50,000
Investment earnings	756	16,937	26,091	589	44,373
Miscellaneous revenues	3,215	-	-	50,000	53,215
Total Revenues	<u>783,261</u>	<u>381,661</u>	<u>671,852</u>	<u>50,589</u>	<u>1,887,363</u>
Expenditures					
Current					
General government	117,009	272	482	-	117,763
Physical environment	388,593	-	-	7,294	395,887
Culture/recreation	89,552	-	-	-	89,552
Capital outlay	21,351	-	-	-	21,351
Debt service					
Principal	-	140,000	250,000	-	390,000
Interest	-	222,613	423,427	-	646,040
Total Expenditures	<u>616,505</u>	<u>362,885</u>	<u>673,909</u>	<u>7,294</u>	<u>1,660,593</u>
Excess of revenues over/(under) expenditures	<u>166,756</u>	<u>18,776</u>	<u>(2,057)</u>	<u>43,295</u>	<u>226,770</u>
Other Financing Sources/(Uses)					
Issuance of long-term debt	-	-	-	451,365	451,365
Transfers in	-	-	30,692	11,060	41,752
Transfers out	-	-	(11,060)	(30,692)	(41,752)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>19,632</u>	<u>431,733</u>	<u>451,365</u>
Net Change in Fund Balances	166,756	18,776	17,575	475,028	678,135
Fund Balances - October 1, 2024	<u>(33,544)</u>	<u>377,431</u>	<u>585,437</u>	<u>(475,899)</u>	<u>453,425</u>
Fund Balances - September 30, 2025	<u>\$ 133,212</u>	<u>\$ 396,207</u>	<u>\$ 603,012</u>	<u>\$ (871)</u>	<u>\$ 1,131,560</u>

See accompanying notes to financial statements.

**Rivington Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025**

Net Change in Fund Balances - Total Governmental Funds	\$ 678,135
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlay is reported as expenditures at the fund level. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$21,351, was exceeded by depreciation, \$(1,080,970), in the current period.	(1,059,619)
The issuance of long-term debt is recognized as an other financing source at the fund level, however, at the government-wide level it increases liabilities.	(451,365)
Repayments of long-term debt are expenditures at the fund level, but the repayments reduce long-term liabilities at the government-wide level.	390,000
Bond discount does not use current resources and therefore, is amortized over the life of the bonds as interest expense at the government-wide level. This is the current year amortization.	(3,037)
At the fund level, interest is recognized when due. At the government-wide level interest is accrued on outstanding debt. This is the current year change in accrual.	<u>5,149</u>
Change in Net Position of Governmental Activities	<u><u>\$ (440,737)</u></u>

See accompanying notes to financial statements.

Rivington Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 727,865	\$ 727,865	\$ 729,290	\$ 1,425
Developer contributions	-	-	50,000	50,000
Investment earnings	-	-	756	756
Miscellaneous revenues	225	225	3,215	2,990
Total Revenues	<u>728,090</u>	<u>728,090</u>	<u>783,261</u>	<u>55,171</u>
Expenditures				
Current				
General government	161,930	161,930	117,009	44,921
Physical environment	470,650	470,650	388,593	82,057
Culture/recreation	94,510	94,510	89,552	4,958
Capital outlay	1,000	1,000	21,351	(20,351)
Total Expenditures	<u>728,090</u>	<u>728,090</u>	<u>616,505</u>	<u>111,585</u>
Net Change in Fund Balances	-	-	166,756	166,756
Fund Balances - October 1, 2024	<u>-</u>	<u>-</u>	<u>(33,544)</u>	<u>(33,544)</u>
Fund Balances - September 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,212</u>	<u>\$ 133,212</u>

See accompanying notes to financial statements.

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Rivington Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on October 3, 2018, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance No. 12-18 of the City Council of the City of DeBary, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Rivington Community Development District. The District is governed by a five-member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Rivington Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are primarily supported by special assessments. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District reports fund balance in accordance with Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period, or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Funds – The Debt Service Funds 201 and 202 account for debt service requirements to retire Special Assessment Revenue Bonds, which were used to finance the construction of certain improvements within the District.

Capital Projects Fund – The Capital Projects Funds 302 accounts for the acquisition and construction of infrastructure improvements located within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

b. Restricted Net Position

Certain net position of the District are classified as restricted on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land, buildings and improvements, improvements other than buildings, infrastructure and equipment, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings	20-50 years
Improvements other than buildings	10-30 years
Infrastructure	20-30 years
Equipment	10-20 years

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

d. Bond Discounts

Bond discounts are presented on the government-wide financial statements and amortized over the life of the bonds using the straight-line method. For financial reporting, the unamortized discounts are netted against the applicable long-term debt.

e. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

f. Use of Estimates

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

g. Special Assessments

Special assessment revenues recognized for the 2024-2025 fiscal year were levied in August 2024. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount. All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to, June 1; therefore, there were no material taxes receivable at fiscal year end.

Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$1,131,560, differs from “net position” of governmental activities, \$3,005,290, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

Capital related items

When capital assets (land, buildings and improvements, improvements other than buildings, infrastructure and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures at the governmental fund level. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land	\$ 500,000
Buildings and improvements	1,517,833
Improvements other than buildings	900,000
Infrastructure	29,626,849
Equipment	151,351
Accumulated depreciation	<u>(1,978,254)</u>
Total	<u><u>\$ 30,717,779</u></u>

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2025 were:

Bonds payable	\$ (16,305,000)
Bond discount, net	79,751
Developer advance	<u>(12,354,889)</u>
Long-term Debt, Net	<u><u>\$ (28,580,138)</u></u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported at the governmental fund level due to the accrued interest on bonds.

Accrued interest	<u><u>\$ (263,911)</u></u>
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**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$678,135, differs from the “change in net position” for governmental activities, \$(440,737), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures at the governmental fund level. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	\$ 21,351
Depreciation	<u>(1,080,970)</u>
Total	<u>\$ (1,059,619)</u>

Long-term debt transactions

Repayments of principal are reported as an expenditure and debt issuance as an other financing source at the governmental fund level and, thus, have the effect of reducing/increasing fund balance because current financial resources have been used.

Developer advances	\$ (451,365)
Bond principal payments	<u>390,000</u>
Total	<u>\$ (61,365)</u>

Amortization expense of the bond discount does not require the use of current resources and therefore, is not reported at the governmental fund level.

Amortization of bond discount	<u>\$ (3,037)</u>
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Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported at the governmental fund level due to the accrued interest on bonds.

Accrued interest	<u>\$ 5,149</u>
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**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2025, the District's bank balance was \$151,436 and the District's carrying value was \$147,799. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by the Federal Deposit Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2025, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
First American Government Obligations Fund	45 days*	<u>\$ 999,220</u>

*Maturity is a weighted average maturity.

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments in First American Government Obligations Fund are Level 1 assets.

Interest Rate Risk

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

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. The investment in First American Government Obligations Fund is rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in the First American Government Obligations Fund represent 100% of the District's investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 500,000	\$ -	\$ -	\$ 500,000
Capital assets, being depreciated:				
Buildings and improvements	1,517,833	-	-	1,517,833
Improvements other than buildings	900,000	-	-	900,000
Infrastructure	29,626,849	-	-	29,626,849
Equipment	130,000	21,351	-	151,351
Accumulated depreciation	(897,284)	(1,080,970)	-	(1,978,254)
Capital Assets Being Depreciated, Net	<u>31,277,398</u>	<u>(1,059,619)</u>	<u>-</u>	<u>30,217,779</u>
Governmental Activities Capital Assets	<u>\$ 31,777,398</u>	<u>\$ (1,059,619)</u>	<u>\$ -</u>	<u>\$ 30,717,779</u>

Depreciation of \$1,080,970 was charged to culture/recreation, \$97,575, and physical environment, \$983,395.

Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E – LONG-TERM DEBT

The following is a summary of debt activity for the District for the period ended September 30, 2025:

Long-term debt as of October 1, 2024	\$ 28,598,524
Developer advances	451,365
Principal payments	<u>(390,000)</u>
Long-term debt as of September 30, 2025	28,659,889
Bond discount, net	<u>(79,751)</u>
Long-term Debt, Net as of September 30, 2025	<u><u>\$ 28,580,138</u></u>

District bonded debt is comprised of the following at September 30, 2025:

Special Assessment Revenue Bonds

\$7,250,000 Series 2020 Special Assessment Revenue Bonds maturing through 2050, at various interest rates between 2.875% and 4.000%, payable May 1 and November 1. Current portion is \$140,000

\$ 5,725,000

\$11,250,000 Series 2022 Special Assessment Revenue Bonds maturing through 2052, at various interest rates between 3.25% and 4%, payable May 1 and November 1. Current portion is \$230,000.

10,580,000

Bonds Payable at September 30, 2025

\$ 16,305,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 370,000	\$ 633,388	\$ 1,003,388
2027	380,000	621,188	1,001,188
2028	395,000	608,657	1,003,657
2029	415,000	594,712	1,009,712
2030	425,000	580,069	1,005,069
2031-2035	2,375,000	2,656,715	5,031,715
2036-2040	2,895,000	2,157,952	5,052,952
2041-2045	3,520,000	1,539,800	5,059,800
2046-2050	4,305,000	775,200	5,080,200
2051-2052	1,225,000	74,000	1,299,000
Totals	<u><u>\$ 16,305,000</u></u>	<u><u>\$ 10,241,681</u></u>	<u><u>\$ 26,546,681</u></u>

Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bond Resolution Terms and Covenants

Special Assessment Revenue Bonds

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2030, at the redemption price of 100% of the principal amount to be rendered plus accrued interest to the date of redemption. The Series 2020 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2032, at the redemption price of 100% of the principal amount to be rendered plus accrued interest to the date of redemption. The Series 2022 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture requires certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds – The Series 2020 Reserve Account was funded from the proceeds of the Series 2020 Bonds in an amount equal to 50 percent of the maximum annual debt service for the Series 2020 Bonds. The Series 2022 Reserve Account was funded from the proceeds of the Series 2022 Bonds in an amount equal to 50 percent of the maximum annual debt service for the Series 2022 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2025:

	Reserve Balance	Reserve Requirement
Special Assessment Revenue Bonds, Series 2020	\$ 205,033	\$ 180,663
Special Assessment Revenue Bonds, Series 2022	\$ 321,470	\$ 321,470

**Rivington Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025**

NOTE E – LONG-TERM DEBT (CONTINUED)

Developer Advance

The District entered into an agreement with the Developer to provide funding advances for certain capital projects to be repaid in the future, to the extent funds are available. As of September 30, 2025, the District received Developer advances totaling \$18,314,282 and repaid the Developer \$5,959,393. The Developer advance balance as of September 30, 2025 was \$12,354,889.

NOTE F – INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2025, consisted of the following:

Transfers In	Transfers Out		Total
	Debt Service Fund 202	Capital Projects Fund 302	
Debt Service Fund 202	\$ -	\$ 30,692	\$ 30,692
Capital Projects Fund 302	11,060	-	11,060
Total	<u>\$ 11,060</u>	<u>\$ 30,692</u>	<u>\$ 41,752</u>

Interfund transfers were made in accordance with the Trust Indenture.

NOTE G – ECONOMIC DEPENDENCY / RELATED PARTY

The Developers own a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District's operations. The District received operating contributions from the Developer in the amount of \$50,000 for the year ended September 30, 2025. Additionally, the District had an outstanding developer advance, as detailed in Note E. As of September 30, 2025, three Board members are affiliated with the Developers.

NOTE H – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. These risks are covered by commercial insurance from independent third parties. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage.



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

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

To the Board of Supervisors
Rivington Community Development District
City of DeBary, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of Rivington Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 23, 2026.

Report on Internal Control Over Financial Reporting

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

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

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



To the Board of Supervisors
Rivington Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2026



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Rivington Community Development District
City of DeBary, Florida

Report on the Financial Statements

We have audited the financial statements of Rivington Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated June 23, 2026.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 23, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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

To the Board of Supervisors
Rivington Community Development District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Rivington Community Development District. It is management's responsibility to monitor Rivington Community Development District's financial condition; and our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

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

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year as: 0
- 2) The total number of independent contractors, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 7
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$149,237.53
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2024, together with the total expenditures for such project as: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board did not amend the budget. See page 16 of the annual financial report.



To the Board of Supervisors
Rivington Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, Rivington Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District:
\$355.74 – \$840.51 for the General Fund and \$713.51 – \$1,783.77 for the Debt Service Fund
- 2) The amount of special assessments collected by or on behalf of the District: \$1,739,775
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$16,305,000, see Note E for details.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2026



**Berger, Toombs, Elam,
Gaines & Frank**

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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Rivington Community Development District
City of DeBary, Florida

We have examined Rivington Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management is responsible for Rivington Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Rivington Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Rivington Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Rivington Community Development District's compliance with the specified requirements.

In our opinion, Rivington Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

A handwritten signature in black ink, written in a cursive style, that reads "Berger Toombs Elam Gaines & Frank".

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2026



Rivington CDD June 2026 Field Inspection

Monday, June 8, 2026

Prepared For Board of Supervisors

17 Items Identified

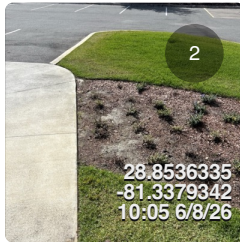
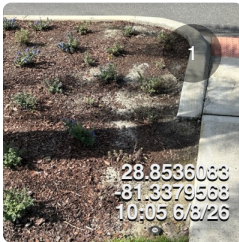
Justin Fisher

Inframark

Item 1 - Warranty Work

Assigned To: United Land Services

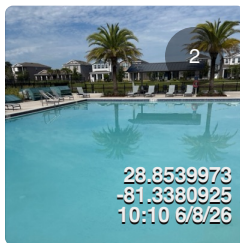
Omar (ULS) and I discussed the failing Blue Daze in this area. The beds should've been built up prior to installation of the plants. ULS will build up the beds in this area to promote proper drainage and replace the failing plants at no cost to the district.



Item 2 - Pool Closure

Assigned To: Polynesian Pools

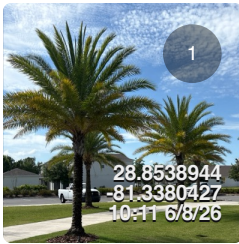
6/7/2026 it was noted that the pump was not running. Polynesian was notified and asked to confirm on the next date of service. 6/8/2026 they informed us the pool needed to be closed. The breakers were tripped and the pump would not restart. The pool was roped off and we are awaiting news from a technician.



Item 3 - Palm Pruning Proposal

Assigned To: United Land Services

ULS has submitted a proposal for Palm pruning in the pool area and around the amenity center/pond.



Item 4 - OTC Injections

Assigned To: United Land Services

ULS will submit a proposal for OTC injections on suggested Palms.

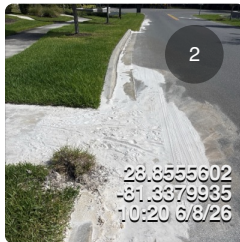
Item 5 - Irrigation Repair

Assigned To: United Land Services

ULS to make repairs to irrigation system. Washout was detected along Rivington near Allington.

Location:

730 Rivington Dr.



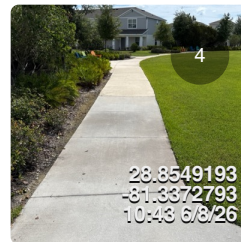
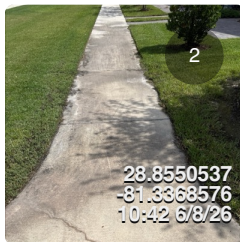
Item 6 - Water Retention Proposal

Assigned To: Board Update

ULS to provide a proposal to alleviate flooding of the sidewalks in this area. The area stays saturated following irrigation and heavy rains.

Location:

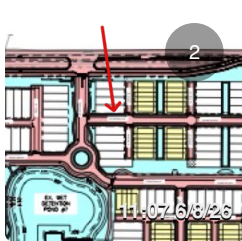
650 Cheval Ln.



Item 7 - Resident Complaint

Assigned To: Board Update

There was a resident complaint of missed mowing along Allington. Omar and I confirmed via the maintenance map on the CDD website, this would be the homeowners responsibility. ULS said they would mow it 6/9/2026, but we need to figure something else out.

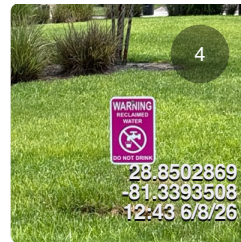
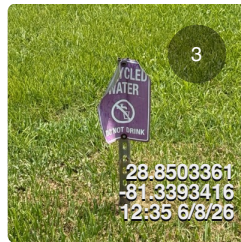
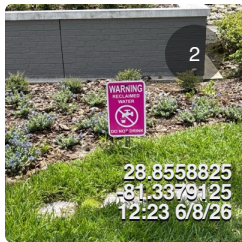
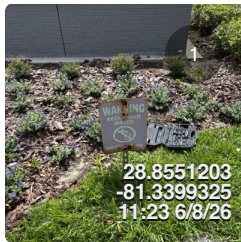


Item 8 - Sign Replacement

Due By: Wednesday, April 8, 2026

Assigned To: Board Update

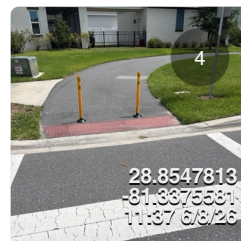
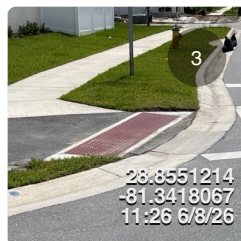
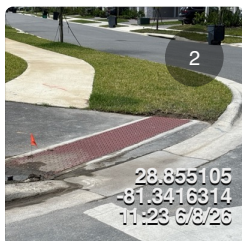
Reclaimed water signs were installed/replaced in 2 spots.



Item 9 - ADA Mats

Assigned To: Board Update

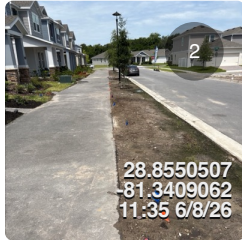
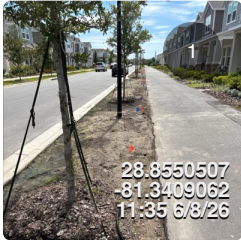
The ADA mats/tactile paving has been addressed and corrected by Lennar. However, there are still numerous spots along the asphalt path where this could remain an issue. (See pic 4)



Item 10 - Regrading of ROW

Assigned To: Board Update/Lennar

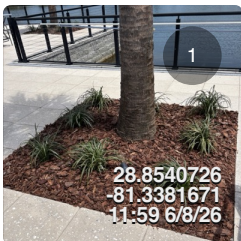
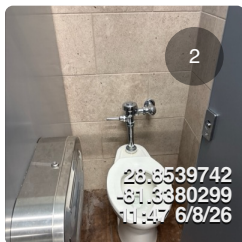
Lennar is working to regrade The right away between the street and the asphalt walking path along Rivington Street between Middleton and Terrapin.



Item 11 - Plumbing Issues

Assigned To: Inframark

There are numerous toilets that are leaking around the unions on the toilets when flushed. We should have a plumber troubleshoot this and determine if this is a bigger problem.



Item 12 - Enhancements

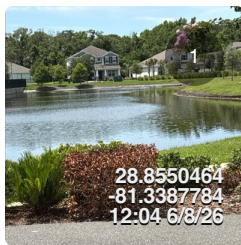
Assigned To: Board Update

United Land Services did a great job installing mulch and Lariope around the Palms at the pool.

Item 13 - Pool Furniture

Assigned To: Inframark

We have researched replacing these coffee tables or simply repairing them. We are also replacing 4 standard chairs and adding 4 new lounge chairs.



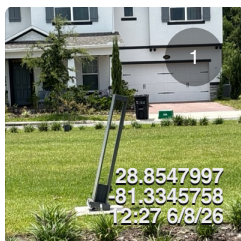
Item 14 - Dead Plant Material

Assigned To: United Land Services

Remove and replace the dead plant material around the pond near the amenity center.

Location:

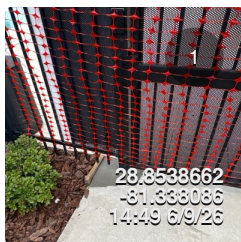
Across from 710 Rivington Ave.



Item 15 - Bollard Lights

Assigned To: Inframark

We are still discussing the bollard lights and awaiting a proposal. The lights themselves cost \$34k. We are waiting for a labor estimate.



Item 16 - Gate Repair

Assigned To: Board Update

The gate repair is underway and should be completed by 6/10/2026.



Item 17 - Fence Repair

Assigned To: Board Update

The fence repair is underway. Should be completed by 6/10/2026.



Rivington CDD July 2026 Field Inspection

Monday, July 6, 2026

Prepared For Board of Supervisors

17 Items Identified

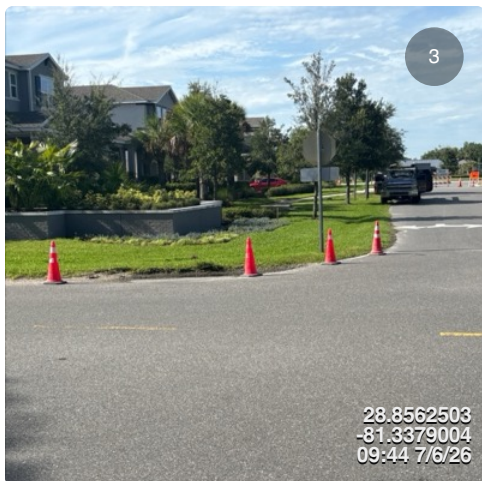
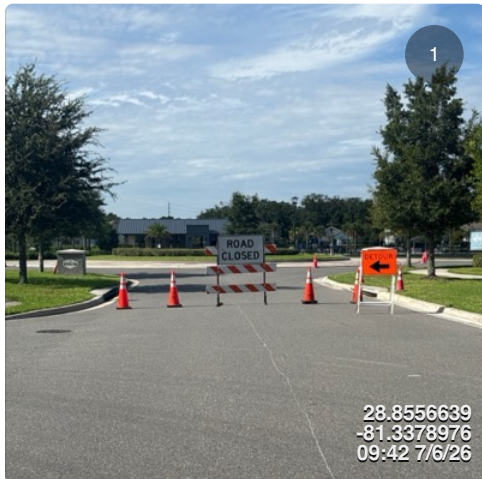
Justin Fisher

Inframark

Item 1 - Concrete Work

Assigned To: Board Update

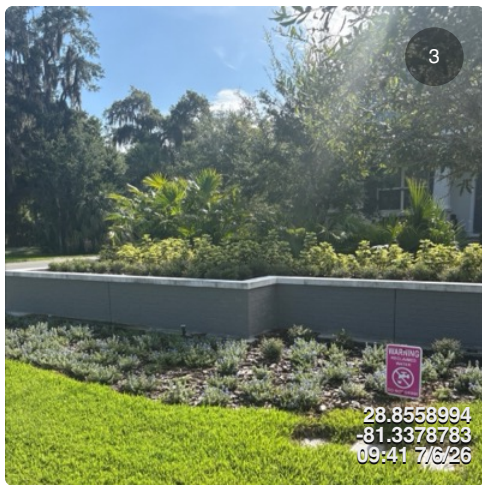
The Briar Team has started work on some of the curbs at the roundabout and entrances. The entire roundabout is closed off.



Item 2 - New Plant Install

Assigned To: Board Update

The plant replacements at Rivington and Ft. Florida are doing well.



Item 3 - Dead Plant Material

Assigned To: United Land Services

ULS to prune out dead plant material in the palms behind the monument at Rivington in Ft. Florida.

Item 4 - Fence for Pool Equipment

Assigned To: Inframark

The pool equipment and electrical components are currently accessible to anyone in the pool area. We are awaiting a proposal from Inframark.



Item 5 - Garbage Cans

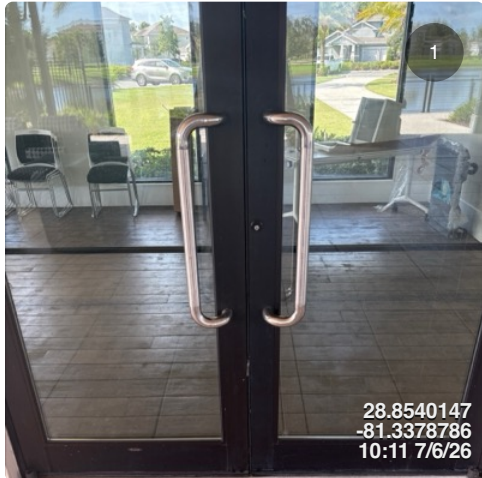
Assigned To: Board Update

We have recommended larger cans with tamperproof lids to prevent raccoons from getting into the garbage. The board has not decided what to actually go with.

Item 6 - Smart Lock

Assigned To: Inframark

This project is still underway. The initial locks ordered were not compatible with the door. Still waiting on an update from our project team.



Item 7 - Pool Furniture

Assigned To: Board Update

A proposal to replace four armchairs, four lounge chairs and two wicker coffee tables was provided.

Item 8 - Bollard Lights

Assigned To: Board Update

The bollard lights shown below cost approx \$31k for the fixtures. An audit of the system will be performed. From there Inframark will be able to give a labor quote to replace all 24 lights.



Item 9 - Gate Repair

Assigned To: Board Update

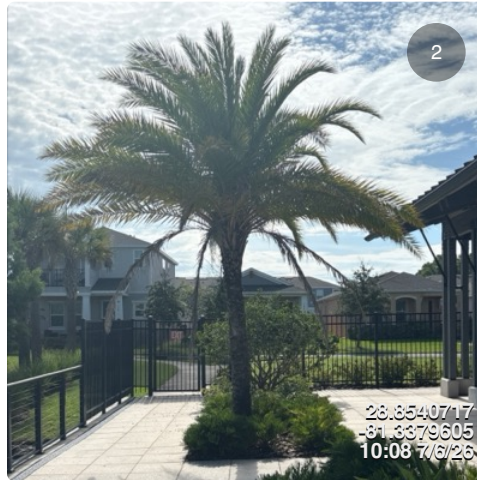
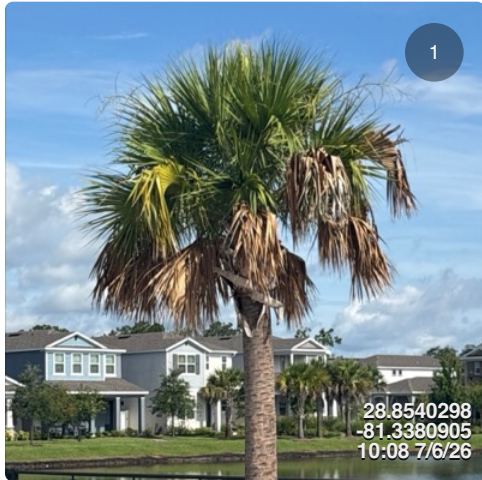
This gate was repaired/reinforced. It is fully functional.



Item 10 - Palm Pruning

Assigned To: United Land Services

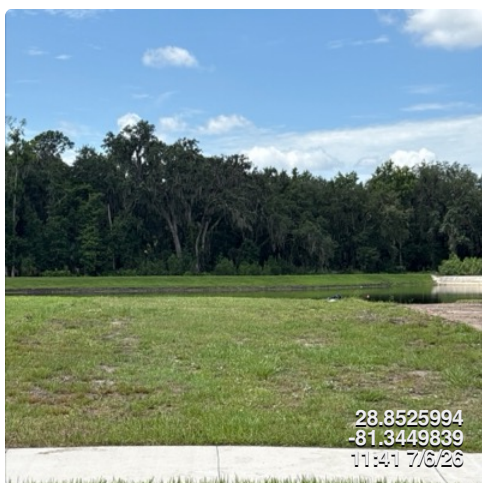
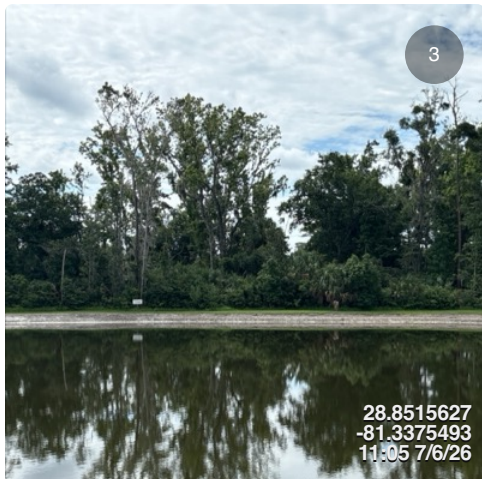
United Land Services has provided a proposal to prune the palms around the amenity center. This should be in the agenda for a vote.



Item 11 - Pond Maintenance

Assigned To: Aquatic Weed Control

All of the pond banks looked well maintained. There were no large algae blooms present.



Item 12 - Resident Complaint Easement

Assigned To: United Land Services

Following a recent resident complaint, the easement between 750 & 754 Terrapin was mowed. This will continue to be maintained during regular maintenance.

Item 13 - Fence Repair

Assigned To: Board Update

Fence repair/panel replacement has not yet been completed.



Item 14 - Resident Complaint Fence Repair

Assigned To: The Briar Team

Following up on a recent resident complaint, regarding a damaged fence at 686 Terrapin. It is believed The Briar Team may have damaged this fence when regrading the swale. An initial complaint was lost in the HOA portal.



Item 15 - Warranty Work

Assigned To: United Land Services

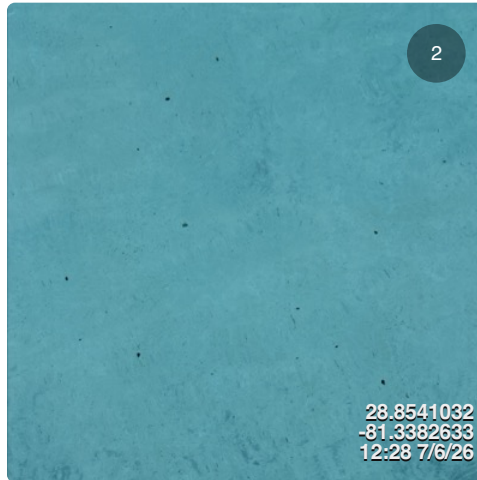
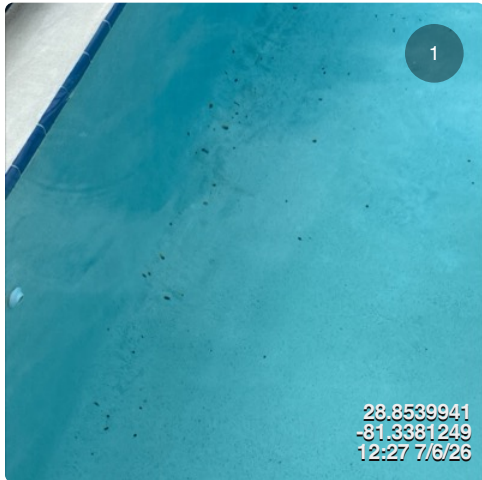
A few units of Blue Daze were lost due to saturation in these beds. ULS has agreed to replace these units. Prior to doing so, they will raise the beds to allow for proper drainage.



Item 16 - Pool Cleaning

Assigned To: Polynesian Pools

Black algae has been reported in the pool. Polynesian is taking a gradual response to removal. If this does not clear up a more aggressive approach will be implemented if this does not clear up soon. The pool will need to be closed.



Item 17 - OTC Injections

Assigned To: United Land Services

Proposal was submitted.



Proposal #234177

Date: 6/2/2026

PO #

Dave Benson

Customer:

Samantha Harvey

Property:

Rivington CDD
313 Campus Street
Celebration, FL 34747

Palm Trimming around Clubhouse & Pool Area

Palm trimming around the pool area, clubhouse and west side of pond.

Inside Pool Area

8 Sabal Palms

4 Sylvester Palms

Outside Pool / Clubhouse Area

13 Sabal Palms

5 Sylvester Palms

West Side of Pond

15 Sabal Palms

Default Group	\$1,845.00
----------------------	-------------------

Items	Quantity	Unit	Price/Unit	Price
Property Improvements				\$1,845.00
Sabal Palm Trimming	36.00	ea	\$40.00	\$1,440.00
Sylvester Palm Trimming	9.00	ea	\$45.00	\$405.00
PROJECT TOTAL:				\$1,845.00

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3. License and Permits: Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor's work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.
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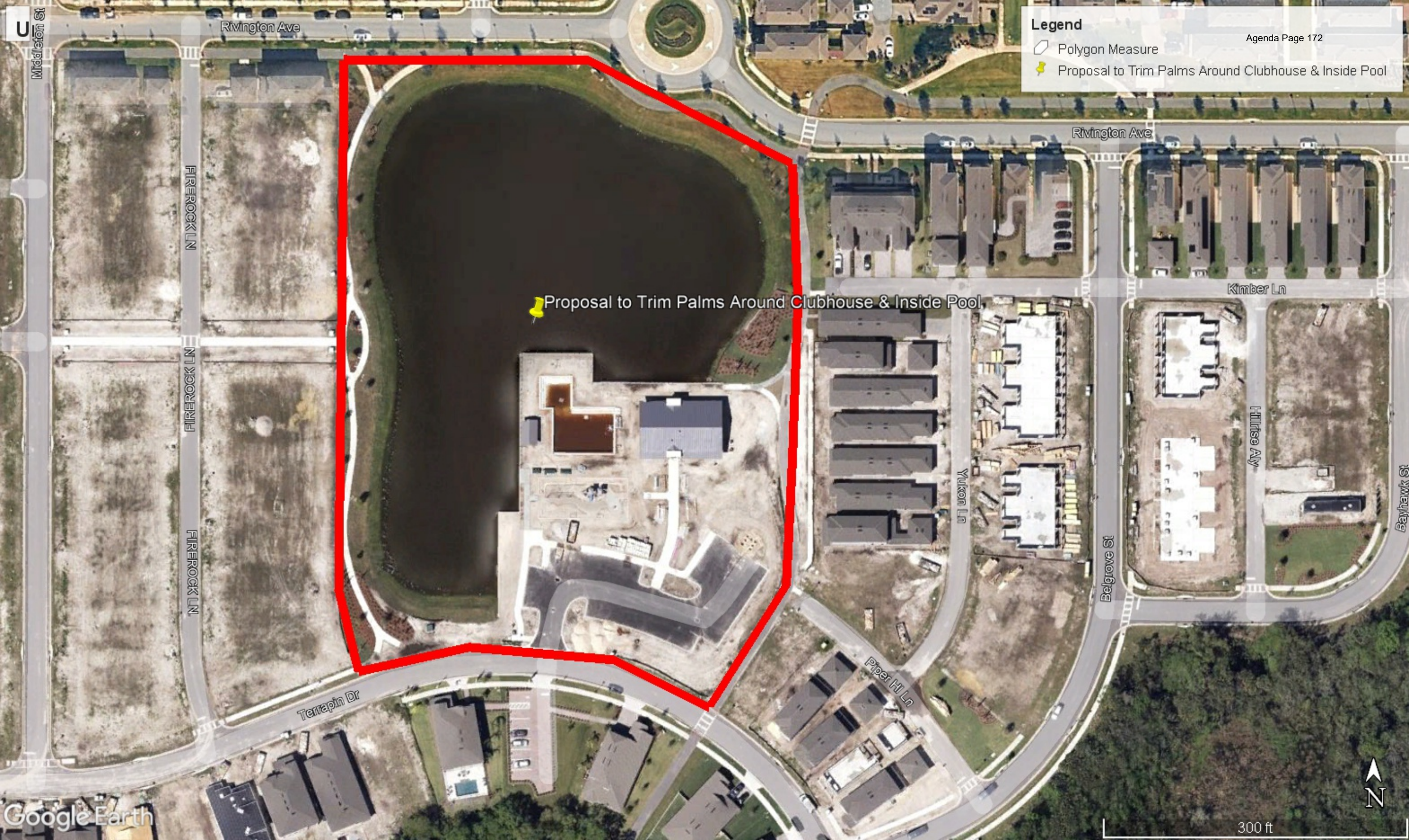
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By _____
 Dave Benson
Date **6/2/2026**

 United Land Services

By _____
Date _____
 Rivington CDD



Legend

-  Polygon Measure
-  Proposal to Trim Palms Around Clubhouse & Inside Pool



Proposal #236055

Date: 6/12/2026

PO #

Omar Lopez

Customer:

Samantha Harvey

Property:

Rivington CDD
313 Campus Street
Celebration, FL 34747

OTC injections for Date Palms @ Clubhouse/Pool

Provide labor and materials to inject 9 Date palms with OTC injections. This is recommended to be done quarterly.

Default Group				\$495.00
Items	Quantity	Unit	Price/Unit	Price
Property Improvements				\$495.00
OTC injections 9 palms	9.00	ea	\$55.00	\$495.00
PROJECT TOTAL:				\$495.00

Terms & Conditions

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By _____

Omar Lopez

Date 6/12/2026

United Land Services

By _____

Date _____

Rivington CDD



Proposal #236838

Date: 6/17/2026

PO #

Omar Lopez

Customer:

Samantha Harvey

Property:

Rivington CDD
313 Campus Street
Celebration, FL 34747

2 Medium Pool Planters Plant replacements

Provide labor and materials to enhance two medium-size pool planters (see map and images) with new plants.





Default Group**\$2,105.50**

Items	Quantity	Unit	Price/Unit	Price
Property Improvements				\$2,105.50
Mobilization / Bed Prep / Debris Removal	8.00	Hr	\$65.00	\$520.00
Variegated Arboricola	35.00	ea	\$18.00	\$630.00
Hawaiian Ti 'Auntie Lou'	6.00	ea	\$18.00	\$108.00
Liriope 'Emerald Goddess'	35.00	1 gal	\$8.50	\$297.50
Mulch - Mini Pine Bark	1.00	CY	\$60.00	\$60.00
1-3" Riverjack (For Touch up after planting, Existing Rock will be raked and re-used)	0.75	TN	\$400.00	\$300.00
Irrigation Retrofit	1.00	ea	\$190.00	\$190.00
PROJECT TOTAL:				\$2,105.50

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By _____
Omar Lopez

 Date 6/17/2026
United Land Services

By _____

 Date _____
Rivington CDD



Proposal #231330

Date: 5/13/2026

PO #

Omar Lopez

Customer:

Samantha Harvey

Property:

Rivington CDD
313 Campus Street
Celebration, FL 34747

Sod replacement at Clubhouse entrance berm (option 1)

Provide labor and materials to replace damaged sod at the entrance berm to the clubhouse.

Default Group				\$987.50
Items	Quantity	Unit	Price/Unit	Price
Property Improvements				\$987.50
St. Augustine Sod	500.00	SF	\$1.90	\$950.00
Irrigation tech	0.50	Hr	\$75.00	\$37.50
PROJECT TOTAL:				\$987.50

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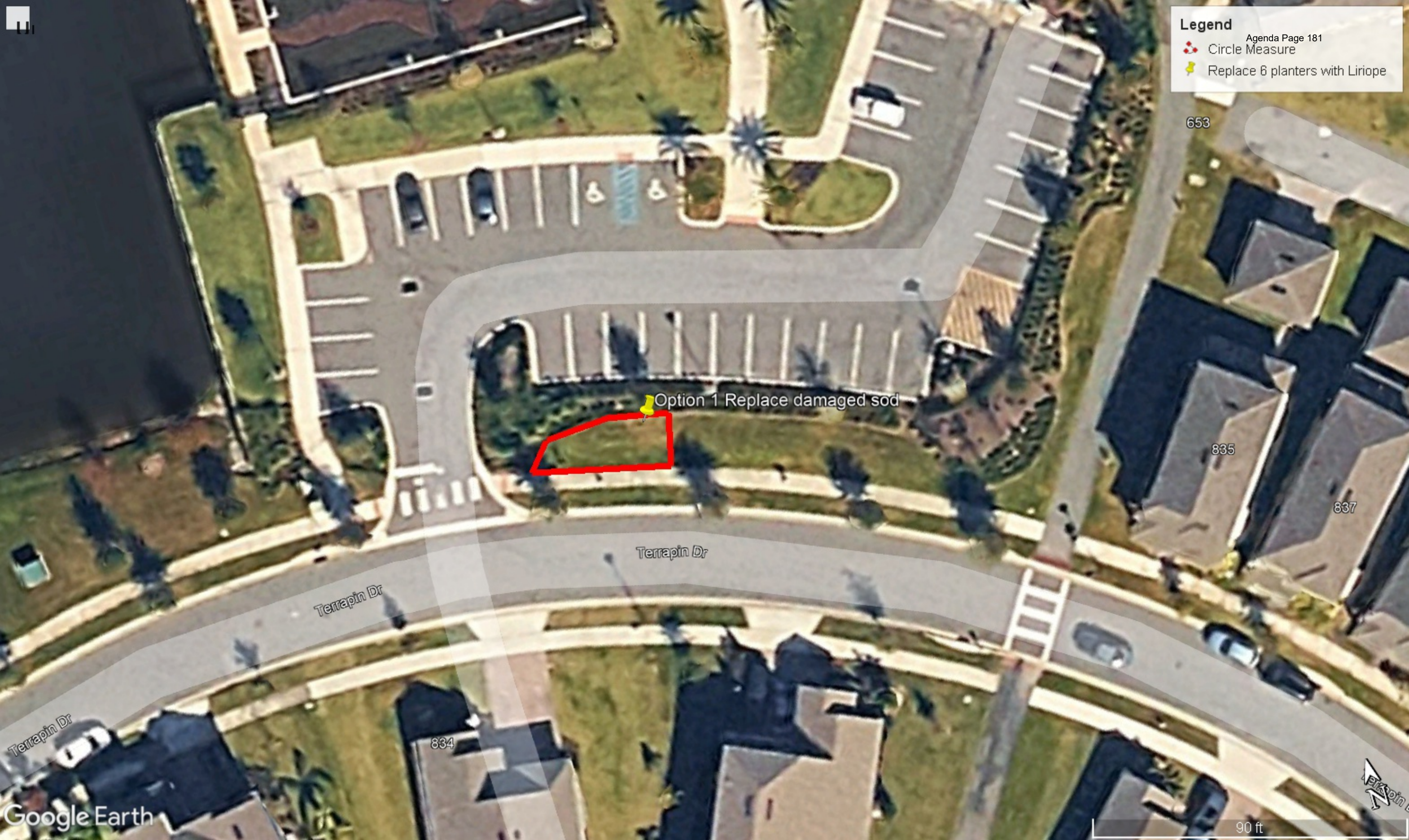
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By _____
Omar Lopez

Date 5/13/2026
United Land Services

By _____

Date _____
Rivington CDD



Legend

Agenda Page 181

- Circle Measure
- Replace 6 planters with Liriope

Option 1 Replace damaged sod

Terrapin Dr

Terrapin Dr



Proposal #231331

Date: 5/13/2026

PO #

Omar Lopez

Customer:

Samantha Harvey

Property:

Rivington CDD
313 Campus Street
Celebration, FL 34747

Sod replacement at Clubhouse entrance berm (option 2)

Provide labor and materials to replace entire berm due to damage and mostly weeds.

Default Group				\$3,190.00
Items	Quantity	Unit	Price/Unit	Price
Property Improvements				\$3,190.00
St. Augustine Sod	1,600.00	SF	\$1.90	\$3,040.00
Irrigation Tech	2.00	Hr	\$75.00	\$150.00
PROJECT TOTAL:				\$3,190.00

Terms & Conditions

1. Specifications: The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.
3. License and Permits: Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor's work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.
7. Subcontractors: Contractor reserves the right to hire qualified subcontractors.
8. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written

orders and will become an extra charge over and above the estimate.

9. Access to Jobsite: Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.

10. Invoicing: Client/Owner shall make payment to Contractor within thirty (30) days upon receipt of invoice.

11. Termination: This Work Order may be terminated by the Client/Owner with or without cause, upon seven (7) workdays advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.

12. Assignment: The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner's interest in its business and/or the property, which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.

13. Warranty: Contractor will warranty plant material and workmanship for a period of one (1) year from date of installation provided Contractor is also responsible for the ongoing maintenance contract at the project location. If Contractor is not responsible for ongoing maintenance, warranty is thirty (30) days from completion. Contractor will not be responsible for warranty in the event of; Acts of God, Vandalism,

water restrictions, termination of ongoing maintenance contract, damage from wildlife etc. Stated warranties are only effective upon customer's payment in full of total contract price, including any change-orders.

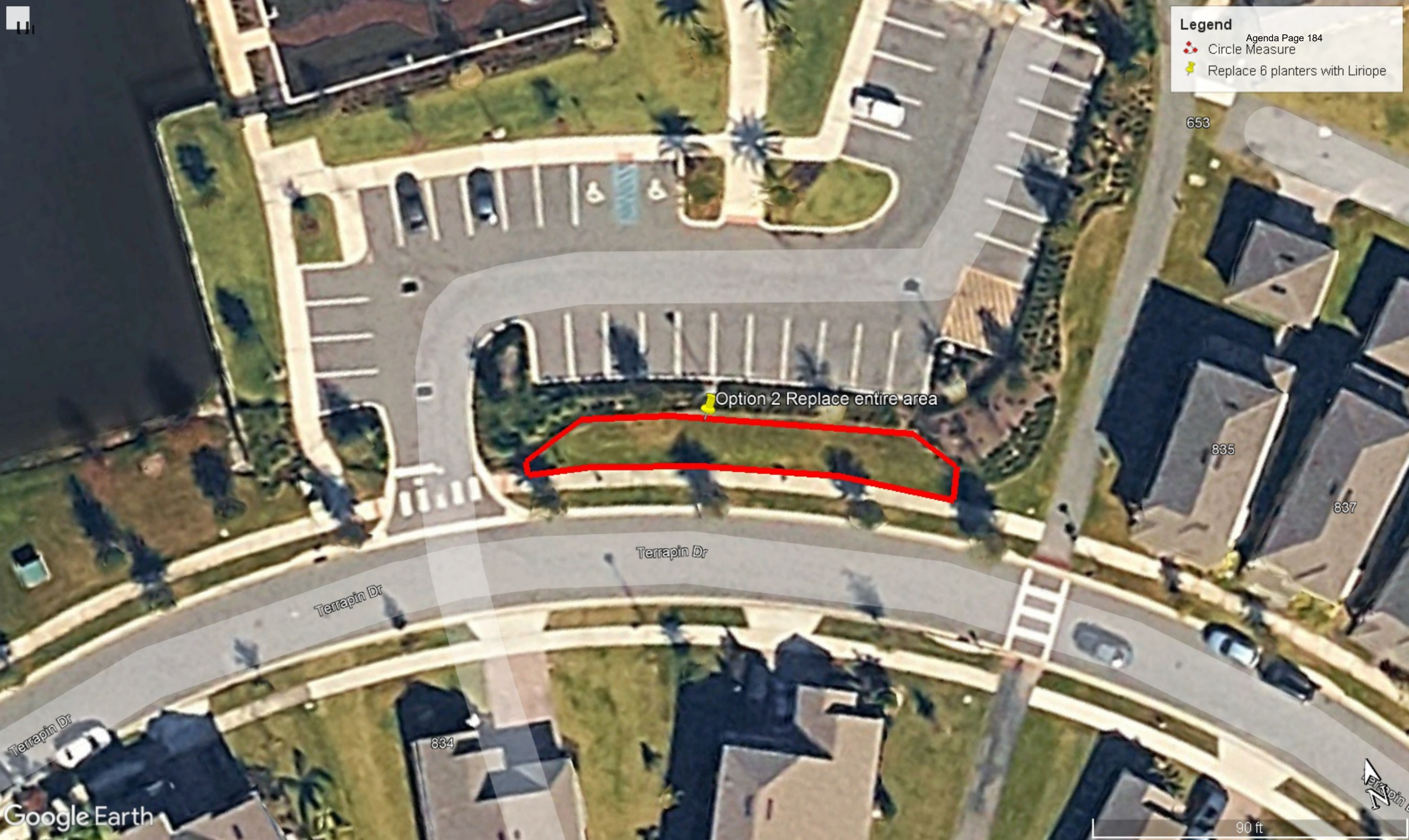
14. Design Services: Any design services or revision of designs done by Contractor will remain the property of Contractor. These ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.

Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. We cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results.

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by Contractor, within fifteen (30) days after billing, Contractor, shall be entitled to all costs of collection, including reasonable attorney's fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance forty five (45) days after billing.

By _____
Omar Lopez
 Date 5/13/2026
United Land Services

By _____
 Date _____
Rivington CDD



Legend

Agenda Page 184

- Circle Measure
- Replace 6 planters with Liriope

Option 2 Replace entire area

Terrapin Dr

Terrapin Dr

Terrapin Dr

Google Earth

90 ft



Proposal #239381

Date: 7/6/2026

PO #

Alex Martinez

Customer:

Samantha Harvey

Property:

 Rivington CDD
 313 Campus Street
 Celebration, FL 34747

Mainline and Lateral line fix

Repairs Proposed \$492.77

Items	Quantity	Unit	Price/Unit	Price
Irrigation Repair				\$492.77
mainline parts	1.00	ea	\$78.32	\$78.32
Lateral line break 1"	1.00	ea	\$146.32	\$146.32
6" Rotor	1.00	ea	\$73.13	\$73.13
Labor Repair	3.00	ea	\$65.00	\$195.00
PROJECT TOTAL:				\$492.77

Terms & Conditions

By _____

Alex Martinez

Date 7/6/2026

United Land Services

By _____

Date _____

Rivington CDD



Proposal #239845

Date: 7/8/2026

PO #

Omar Lopez

Customer:

Samantha Harvey

Property:

Rivington CDD
313 Campus Street
Celebration, FL 34747

June MII Repairs 2026

June 2026 MII Repairs. All labor and material included.

Clock A

6" Spray Head (4)

6" Rotor (1)

Nozzle Fixed (6)

Nozzle MP rotator (2)

Lateral line break .5-1" (2)

Raise Irrigation head (1)

Clock L

12" Spray Head (4)

6" Spray Head (1)

Drip Line repair (1)

6" Rotor (2)

Nozzle Fixed (8)

Lateral line break .5-1" (4)

Clock F

Solenoid (1)

Clock I

4 Station Node (1)

Clock M

6" Spray Head (1)

Clock O

6" Spray Head (1)

Clock P

6" Spray Head (1)

Clock Q

Solenoid (2)

Clock U

12" Spray head (1)

Clock V

1 Station Node (1)

Clock W

12" Spray head (3)

Irrigation options	\$3,487.45
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Items	Quantity	Unit	Price/Unit	Price
Irrigation Repair				\$3,487.45
6" Spray	8.00	ea	\$42.30	\$338.40

6" Rotor	3.00	ea	\$73.13	\$219.39
12" Spray	8.00	ea	\$52.75	\$422.00
Lateral line break (1" - 1.25")	6.00	ea	\$146.32	\$877.92
Nozzles-MP rotator	2.00	ea	\$20.00	\$40.00
Nozzles-MPR	14.00	ea	\$7.60	\$106.40
Solenoid	3.00	ea	\$65.00	\$195.00
Upgrade 6" to 12" raise head	1.00	ea	\$52.75	\$52.75
Drip line repair	1.00	ea	\$16.00	\$16.00
4 Station Node	1.00	ea	\$776.27	\$776.27
1 station Node	1.00	ea	\$443.32	\$443.32
PROJECT TOTAL:				\$3,487.45

Terms & Conditions

By _____
Omar Lopez
 Date 7/8/2026
United Land Services

By _____
 Date _____
Rivington CDD

RIVINGTON CDD

District Manager Report – July 2026

Supervisor of Elections Update

The following is a summary of the Supervisor of Elections information for Rivington Community Development District supervisor seats, including candidate status.

Seat 2 – Supervisor

Candidate	Office	Status
Jennifer Duggan	Rivington Community Development District, Seat 2	Inactive – Unopposed

Candidacy Status Note

Ms. Duggan’s candidacy is listed as inactive. An inactive election seat status generally means the candidacy is no longer active for the current election process and will not proceed as an active candidate filing for that seat. Because the seat is also listed as unopposed, there are no active opposing candidates shown for Seat 2 at this time.

- **Seat #1 – Supervisor:** Jeffrey Reader, Chairman
- No candidates qualified to run for this seat during the recent election cycle.
- As this is currently a developer-designated seat, it is permitted to “hold over” in accordance with governing statutes. This means the incumbent, Jeffrey Reader, will continue to serve in Seat #1 until such time as a successor is elected or appointed.

For reference, Seat #1 was elected on November 16, 2022, with a current term expiring November 2026.

CLEAR PARTNERSHIPS



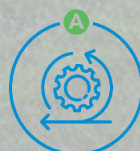
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT