
JPWard and Associates LLC

TOTAL Commitment to Excellence

Flow Way

Community Development District

Board of Supervisors

February 6, 2019



Visit our web site at: www.flowwaycdd.org

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FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

January 29, 2019

Board of Supervisors
Flow Way Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Flow Way Community Development District will be held on **Wednesday, February 6, 2019 at 2:00 p.m.** at the **offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

1. Call to Order & Roll Call.
2. Administration of Oath of Office for the newly elected Supervisor's for Seat 1 from the Landowner's Meeting held December 18, 2018.
 - a) Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - b) Membership Obligations and Responsibilities
 - c) Form 1 – Statement of Financial Interests
3. Consideration of Resolution 2019-1 Canvassing and Certifying the Results of the December 12, 2018 Landowners Election.
4. Acceptance of Resignation of Christopher Nirenberg from Seat 5 and consideration of Replacement Member for Seat 5.
 - a) Acceptance of Resignation of Mr. Nirenberg.
 - b) Consideration of Replacement Member for Seat 5
 - c) Oath of Office (to be administered during the meeting)
 - I. Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - II. Form 1 – Statement of Financial Interest
5. Consideration of Resolution 2019-2 declaring a vacancy in Seat 2 on the Board of Supervisors pursuant to Section 190.006(3)(b).
6. Consideration of Resolution 2019-3 appointing a qualified elector to fill Seat 2 on the Board of Supervisors pursuant to Section 190.006(3)(b).
 - a) Administration of the Oath of Office for the newly appointed Supervisor for Seat 2
 - b) Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - c) Membership Obligations and Responsibilities
 - d) Form 1 – Statement of Financial Interest

7. Consideration of Resolution 2019-4 re-designating the officers of the Flow Way Community Development District.
8. Consideration of Minutes.
 - a) September 19, 2018 Regular Meeting Minutes
 - b) December 18, 2018 Landowner Meeting Minutes
9. Staff Reports
 - a) District Attorney
 - b) District Engineer
 - c) District Manager
 - I. Financial Statements October 31, 2018 (Unaudited)
 - II. Financial Statements November 30, 2018 (Unaudited)
 - III. Financial Statements December 31, 2018 (Unaudited)
10. Supervisor's Requests and Audience Comments
11. Adjournment

The second order of business is the administration of the Oath of Office for those members who were elected at the landowner's meeting December 18, 2018.

The third order of business is consideration of Resolution 2019-1 which canvases and certifies the results of the December 12, 2018 landowner's election.

The fourth order of business is the acceptance of the resignation of Mr. Nirenberg. Enclosed is the resignation letter from Mr. Nirenberg, which, as a matter of law, is effective on the date provided in the letter of resignation, which is September 19, 2018. For the record only, we will ask for the Board to accept the resignation of Mr. Nirenberg (Seat 5).

The next item deals with the replacement of the member who has resigned from the Board. The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisor's have the sole responsibility for filling the unexpired term of office of the resigning member.

Once the Board appoints an individual to fill the seat, I will take the opportunity to swear that individual into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Election's in the County in which he/she resides within thirty (30) days of being seated on this Board.

Flow Way Community Development District

Additionally, if any of the newly appointed Board currently sits as members of any other Community Development District Board's, you must **amend** your current Form 1 – Statement of Financial Interests to now include the Flow Way Community Development District. The amended form must be filed with the Supervisor of Election's in the County in which you reside within thirty (30) days of being seated on this Board of Supervisors.

The fifth order of business is the consideration of Resolution 2019-2 declaring a vacancy in Seat 2 on the Board of Supervisors pursuant to Section 190.006(3)(b).

The sixth order of business is the consideration of Resolution 2019-3 appointing a qualified elector to fill the vacancy in Seat 2 on the Board of Supervisors pursuant to Section 190.006(3)(b).

The seventh order of business is consideration of Resolution 2019-4 which re-designates the officer of the Board of Supervisor's.

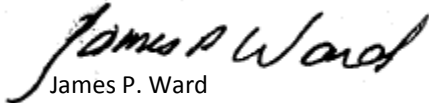
The eighth order of business is the consideration of Resolution 2019-5. The change is to recognize the revised debt service schedule for the bonds, which amends (lowers) the assessment rates for certain lots subject to the assessments for these bonds.

The ninth order of business is consideration of the minutes for the following meetings, which are enclosed in the Agenda.

- a) September 19, 2018 Regular Meeting Minutes
 - b) December 12, 2018 Landowner Meeting Minutes
-

The balance of the Agenda is standard in nature and I look forward to seeing you at the meeting, and if you have any questions and/or comments, please do not hesitate to contact me directly at (954) 658-4900.

Flow Way Community Development District



James P. Ward
District Manager

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Flow Way Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Flow Way Community Development District**, Collier County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF COLLIER

Sworn to (or affirmed) before me this ____ day of _____, 2018, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2018

State of Florida
COMMISSION ON ETHICS

Michelle Anchors, Chair
Ft. Walton Beach

Michael Cox, Vice Chair
Trinity

Jason David Berger
Palm City

Daniel Brady, PH.D.
Miami Shores

Matthew J. Carson
Tallahassee

Guy W. Norris
Lake City

Kimberly Bonder Rezanka
Cocoa

Virindia Doss
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;

- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, effective in 2006 and notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, effective May 1, 2013, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. Unauthorized Compensation

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. Misuse of Public Position

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. Disclosure or Use of Certain Information

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

5. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:*

(a) When the business is rotated among all qualified suppliers in a city or county.

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

(c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

(d) When an emergency purchase must be made to protect the public health, safety, or welfare.

(e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

(f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

(g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

(h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

(i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. Additional Exemptions

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.] A qualified blind trust established pursuant to Sec. 112.31425, Fla. Stat., may afford an official protection from conflicts of interest arising from assets placed in the trust.

5. Legislators Lobbying State Agencies

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. Employees Holding Office

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

7. Professional and Occupational Licensing Board Members

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

8. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

9. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

10. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute "jurisdiction or control" for the purposes

of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the

House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. Additional Restrictions on Former State Employees

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

4. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of

which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

A qualified blind trust established pursuant to Sec. 112.31425, Fla. Stat., may afford an official protection from voting conflicts of interest arising from assets placed in the trust.

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.;

members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.

3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.

5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$20,000.

7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the

disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 together with and at the same time they file their qualifying papers.

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the

expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered

by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

ELECTED CONSTITUTIONAL OFFICERS, OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file annually FORM 1 or 6 will be sent these forms by mail from the Commission on Ethics by JUNE 1 of each year. Newly elected and appointed officers and employees should contact the heads of their agencies or the Commission on Ethics for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

Any person needing one or more of the other forms described here may also obtain them from a Supervisor of Elections or from the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709. They are also available on the Commission's website: www.ethics.state.fl.us.

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the

ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per principal for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can obtain a complaint form (FORM 50), by contacting the Commission office at the address or phone number shown on the inside front cover of this booklet, or you can download it from the Commission's website:
www.ethics.state.fl.us.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the

complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations

is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4987

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers and elected municipal officers are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2017

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** BOTH PARTS OF THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

DECEMBER 31, 2017 OR SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: _____

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (must check one):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME

[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING

For **elected municipal officers** required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format) and send it to CEForm1@leg.state.fl.us. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2017.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance

director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, Assistant Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$20,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

DISCLOSURE PERIOD: The tax year for most individuals is the calendar year (January 1 through December 31). If that is the case for you, then your financial interests should be reported for the calendar year 2017; check that box. If you file your IRS tax return based on a tax year that is not the calendar year, you should specify the dates of your tax year in this portion of the form and check the appropriate box. This is the "disclosure period" for your report.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose the amount of income received, and you need not list your public salary from serving in the position(s) which requires you to file this form. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of

a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DRO) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(5), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Dollar Value Thresholds Instructions.)

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose the amount of income received, and you need not list your public salary received from serving in the position(s) which requires you to file this form, but this amount should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived

more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Percentage Thresholds Instructions.)

RESOLUTION 2019-1

A RESOLUTION OF THE BOARD OF SUPERVISOR'S OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing Supervisors to the Board of Supervisors of the District; and

WHEREAS, following proper publication of notice thereof, such landowners meeting was held November 11, 2014, at which the below recited persons were duly elected by virtue of the votes cast in his favor; and

WHEREAS, this Resolution canvasses the votes, and declares and certifies the results of said election;

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

SECTION 1: Certification of Election Results. The following persons are found, certified, and declared to have been duly elected as a Supervisor of and for the District, having been elected by the votes cast in his favor as shown, to wit:

<u>Andrew Miller</u>	(Seat 1)	670 Votes
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SECTION 2: Terms of Office: In accordance with said statute, and by virtue of the number of votes cast for the respective Supervisors, they are declared to have been elected for the following term of office:

<u>Andrew Miller</u>	four (4) year term
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RESOLUTION 2019-1

A RESOLUTION OF THE BOARD OF SUPERVISOR'S OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

SECTION 3: Severability. That all Sections or parts of Sections or any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 4: Conflict. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5: Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Flow Way Community Development District.

Said terms of office shall commence immediately upon the adoption of this Resolution.

PASSED AND ADOPTED this 6th day of February, 2019

ATTEST:

**FLOW WAY
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Chairman

OFFICIAL BALLOT

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS MEETING – DECEMBER 18, 2018

For Election (1 Supervisor): The candidate receiving the highest number of votes will receive a four (4) year term, with the term of office for each successful candidate commencing upon election.

The undersigned certifies that the undersigned is executing this Official Ballot in his or her individual capacity as landowner, or in his or her capacity as an authorized representative of the entity named below as landowner, (hereinafter, "Landowner") and that Landowner is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Flow Way Community Development District and described as follows:

<u>Property Description</u>	<u>Acreage</u>
See Exhibit "A"	669.12 acres/units

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

The number of authorized votes for this ballot is: 670

I, Andrew Miller, Authorized Agent for Taylor Morrison Esplanade Naples, LLC, in my individual capacity as Landowner; or in my capacity as an authorized representative of Landowner, an entity; or as the proxy holder pursuant to the Landowners Proxy attached hereto, do cast my votes as follows:

	<u>NAME OF CANDIDATE</u>	<u>NUMBER OF VOTES</u>
1.	<u>Andrew Miller</u>	<u>670</u>

Date: 12/18/18

Signed: [Signature]
Printed Name: Andrew Miller, Authorized Agent, Taylor Morrison Esplanade Naples, LLC

NOTE: If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.).

Flow Way
Community Development District
Land Owners' Meeting
December 18, 2018

Exhibit A

ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
23933000442	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
26147000581	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
26147000727	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
26147000743	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
26147000808	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500220	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.26	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500262	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.53	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500369	TAYLOR MORRISON ESPLANADE NAPLES LLC	7.58	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500385	TAYLOR MORRISON ESPLANADE NAPLES LLC	4.58	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500408	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.72	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500466	TAYLOR MORRISON ESPLANADE NAPLES LLC	0	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500505	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.34	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500521	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.24	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500563	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.15	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500589	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.13	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500628	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.76	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500644	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.04	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500660	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.07	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31346500741	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.34	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347500025	TAYLOR MORRISON ESPLANADE NAPLES LLC	12.36	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347500041	TAYLOR MORRISON ESPLANADE NAPLES LLC	0	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347500067	TAYLOR MORRISON ESPLANADE NAPLES LLC	17.62	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347510565	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.36	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511069	TAYLOR MORRISON ESPLANADE NAPLES LLC	108.59	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511085	TAYLOR MORRISON ESPLANADE NAPLES LLC	20.81	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511108	TAYLOR MORRISON ESPLANADE NAPLES LLC	13.78	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511124	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.67	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511140	TAYLOR MORRISON ESPLANADE NAPLES LLC	10.44	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511166	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.58	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511182	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.45	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511205	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.21	551 N CATTLEMEN RD #200	SARASOTA	FL	34232

**Flow Way
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Exhibit A

ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347511221	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.05	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511247	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.34	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511263	TAYLOR MORRISON ESPLANADE NAPLES LLC	11.53	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511289	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.76	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511302	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.87	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511360	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.49	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511409	TAYLOR MORRISON ESPLANADE NAPLES LLC	0	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511467	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.29	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511506	TAYLOR MORRISON ESPLANADE NAPLES LLC	5.78	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511522	TAYLOR MORRISON ESPLANADE NAPLES LLC	18.08	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511548	TAYLOR MORRISON ESPLANADE NAPLES LLC	10.72	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511564	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.36	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511580	TAYLOR MORRISON ESPLANADE NAPLES LLC	5.45	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511603	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.16	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511629	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.4	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511645	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.58	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511661	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.15	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511687	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511700	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.85	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511726	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.17	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511742	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.54	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511768	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.41	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511784	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.68	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511807	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.36	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511849	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.78	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511865	TAYLOR MORRISON ESPLANADE NAPLES LLC	11.4	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511881	TAYLOR MORRISON ESPLANADE NAPLES LLC	16.24	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511904	TAYLOR MORRISON ESPLANADE NAPLES LLC	12.16	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347511988	TAYLOR MORRISON ESPLANADE NAPLES LLC	17.22	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347512000	TAYLOR MORRISON ESPLANADE NAPLES LLC	4.21	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347512026	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.62	551 N CATTLEMEN RD #200	SARASOTA	FL	34232

**Flow Way
Community Development District
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Exhibit A

ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347512042	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.54	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347512068	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.76	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347512084	TAYLOR MORRISON ESPLANADE NAPLES LLC	41.35	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347512107	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347513148	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530024	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.13	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530040	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.12	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530066	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.9	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530082	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530105	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530121	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530147	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530163	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530189	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530202	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530228	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530244	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530260	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530286	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530309	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530325	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530341	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530367	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530383	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530406	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530480	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530503	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530529	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530545	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530561	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530600	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232

**Flow Way
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December 18, 2018**

Exhibit A

ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347530668	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530684	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530723	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530749	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530765	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530781	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530804	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530820	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530846	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530862	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530888	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530901	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530927	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530943	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530969	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347530985	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531007	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531023	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531049	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531065	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531081	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531104	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531120	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531146	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531162	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531188	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531201	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531227	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531243	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531269	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531285	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232

**Flow Way
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Exhibit A

ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347531308	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531324	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531340	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531366	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531382	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531405	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347531421	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347550020	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.66	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347550046	TAYLOR MORRISON ESPLANADE NAPLES LLC	16.05	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347550062	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347550088	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.11	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347550101	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.19	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347550127	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.52	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347550143	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.63	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347552523	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.75	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347552620	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.7	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347552727	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.1	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347552743	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.1	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347552808	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347552824	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347552840	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347552866	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347556545	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.17	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556561	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.06	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556587	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.07	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556600	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.83	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556626	TAYLOR MORRISON ESPLANADE NAPLES LLC	9.51	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556642	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.17	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556668	TAYLOR MORRISON ESPLANADE NAPLES LLC	7.96	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556684	TAYLOR MORRISON ESPLANADE NAPLES LLC	29.4	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556707	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.05	551 N CATTLEMEN RD #200	SARASOTA	FL	34232

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ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347556723	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.17	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556781	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.03	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556804	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.24	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556862	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.05	551 N CATTLEMEN RD #200	SARASOTA	FL	34223
31347556888	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556901	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.03	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556943	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.11	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556969	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.6	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347556985	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.3	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347559801	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347560007	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347560120	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347560146	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347560162	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347560285	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347560968	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347560984	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347562021	TAYLOR MORRISON ESPLANADE NAPLES LLC	2.38	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347562047	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.81	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562089	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.84	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562102	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.09	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562128	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.21	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562144	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.98	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562160	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.44	551N CATTLEMAN RD #200	SARASOTA	FL	34232
31347562225	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562241	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562267	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562283	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562306	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562348	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562364	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232

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Community Development District
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ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347562380	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562429	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562445	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562461	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562487	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562500	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562526	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562542	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562568	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562869	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347562982	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347563004	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347563020	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347700029	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMAN RD # 200	SARASOTA	FL	34232
31347700045	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.16	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700061	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.09	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700087	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.11	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700100	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.28	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700126	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.09	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700142	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.07	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700168	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.11	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700184	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.13	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700207	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.07	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700223	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.13	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700249	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.12	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700265	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.32	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700281	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.03	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700346	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.03	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700362	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.01	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700388	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.02	551 N CATTLEMAN RD #200	SARASOTA	FL	34232
31347700401	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.03	551 N CATTLEMAN RD #200	SARASOTA	FL	34232

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ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347700414	TAYLOR MORRISON ESPLANADE NAPLES LLC	0	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700427	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.02	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700430	TAYLOR MORRISON ESPLANADE NAPLES LLC	1.61	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700443	TAYLOR MORRISON ESPLANADE NAPLES LLC	3.69	551 N CATTLEMEN RD # 200	SARASOTA	FL	34232
31347700469	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700689	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700702	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700728	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700744	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700760	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700809	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700825	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700906	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347700922	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701280	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701303	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701329	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701345	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701361	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701387	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701400	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701426	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701442	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701468	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701484	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701507	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701523	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701549	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701565	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701581	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701604	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232

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ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347701620	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701646	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701662	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701688	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701701	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701727	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701743	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701769	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.18	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701785	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.18	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701808	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.2	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701824	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.2	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701840	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.18	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701866	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.18	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701882	TAYLOR MORRISON ESPLANADE NAPLES LLC	0.18	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701905	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701921	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701947	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701963	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347701989	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702001	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702027	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702043	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702069	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702085	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702108	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702221	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702247	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702263	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702289	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702302	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702328	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232

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ACCOUNT	OWNER'S NAME	UNITS OR ACRES	MAILING ADDRESS	CITY	STATE	ZIPCODE
31347702344	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702360	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702386	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
31347702409	TAYLOR MORRISON ESPLANADE NAPLES LLC	1	551 N CATTLEMEN RD #200	SARASOTA	FL	34232
TOTAL		669.12				



Department of State / Division of Corporations / Search Records / Detail By Document Number /

Detail by Entity Name

Florida Limited Liability Company
TAYLOR MORRISON ESPLANADE NAPLES, LLC

Filing Information

Document Number	L11000143130
FEI/EIN Number	45-4100117
Date Filed	12/22/2011
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State	FL
Status	ACTIVE
Last Event	LC NAME CHANGE
Event Date Filed	01/23/2013
Event Effective Date	NONE

Principal Address

4900 N. SCOTTSDALE ROAD
SUITE 2000
SCOTTSDALE, AZ 85251

Changed: 01/18/2012

Mailing Address

4900 N. SCOTTSDALE ROAD
SUITE 2000
SCOTTSDALE, AZ 85251

Changed: 01/18/2012

Registered Agent Name & Address

NRAI SERVICES, INC
1200 South Pine Island Road
Plantation, FL 33324

Name Changed: 01/18/2012

Address Changed: 01/18/2012

Authorized Person(s) Detail

Name & Address

Title Managing Member

TAYLOR MORRISON OF FLORIDA, INC.

4900 N. SCOTTSDALE ROAD
SUITE 2000
SCOTTSDALE, AZ 85251

Title President

KEMPTON, JOHN STEVEN
551 NORTH CATTLEMEN RD.
SUITE 200
SARASOTA, FL 34232

Title CFO, EXECUTIVE VICE PRESIDENT

CONE, C. DAVID
4900 N. SCOTTSDALE ROAD
SUITE 2000
SCOTTSDALE, AZ 85251

Title Secretary, Executive Vice President, Chief Legal Officer

SHERMAN, DARRELL C.
4900 N. SCOTTSDALE ROAD
SUITE 2000
SCOTTSDALE, AZ 85251

Title Asst. Secretary

ESTRADA, CAROLINE G.
4900 N. SCOTTSDALE ROAD
SUITE 2000
SCOTTSDALE, AZ 85251

Title Asst. Secretary

MERRILL, S. TODD
1211 N. WESTSHORE BLVD.
SUITE 512
TAMPA, FL 33607

Title VP

LONGENECKER, CAMMIE L.
551 NORTH CATTLEMEN RD.
SUITE 200
SARASOTA, FL 34232

Title VP

SQUITIERI, ANTHONY ("TONY") J.
551 NORTH CATTLEMEN RD.
SUITE 200
SARASOTA, FL 34232

Title VP

PALKA, RUSSELL
551 NORTH CATTLEMEN RD.
SUITE 200
SARASOTA, FL 34232

Title VP

Besse, Jason
551 NORTH CATTLEMEN RD., SUITE 200
Sarasota, FL 34232

Title VP

SORENSEN, ANDREW ("ANDY")
551 NORTH CATTLEMEN RD., SUITE 200
SARASOTA, FL 34232

Title VP

LONG, CHRISTOPHER G.
551 NORTH CATTLEMEN RD., SUITE 200
SARASOTA, FL 34232

Title AUTHORIZED AGENT - FINANCE

FULMER, RYAN
551 NORTH CATTLEMEN RD., SUITE 200
SARASOTA, FL 34232

Title AUTHORIZED AGENT - LAND

MILLER, ANDREW ("DREW")
551 NORTH CATTLEMEN RD., SUITE 200
SARASOTA, FL 34232

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GOLDSTEIN, KAREN
551 NORTH CATTLEMEN RD.
SUITE 200
SARASOTA, FL 34232

Annual Reports

Report Year	Filed Date
2017	03/05/2017
2018	04/09/2018
2018	08/30/2018

Document Images

08/30/2018 -- AMENDED ANNUAL REPORT	View image in PDF format
04/09/2018 -- ANNUAL REPORT	View image in PDF format
03/05/2017 -- ANNUAL REPORT	View image in PDF format
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09/25/2015 -- AMENDED ANNUAL REPORT	View image in PDF format
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01/25/2014 -- ANNUAL REPORT	View image in PDF format
10/17/2013 -- AMENDED ANNUAL REPORT	View image in PDF format
06/14/2013 -- AMENDED ANNUAL REPORT	View image in PDF format
02/27/2013 -- AMENDED ANNUAL REPORT	View image in PDF format
01/24/2013 -- ANNUAL REPORT	View image in PDF format
01/23/2013 -- LC Name Change	View image in PDF format
01/18/2012 -- ANNUAL REPORT	View image in PDF format
12/22/2011 -- Florida Limited Liability	View image in PDF format

CHRISTOPHER NIRENBERG
4570 WILLIAMSON ROAD, FORT MYERS, FLORIDA 33905

September 19, 2018

Flow Way Community Development District
2900 Northeast 12th Terrace, Suite 1
Oakland Park, Florida 33334

Subject: Board of Supervisor's

Attention: Board of Supervisor's

Dear Board Members,

I hereby submit my resignation to the Board of Supervisor's, effective with the date of this letter.

Thank you.

Yours sincerely,



Christopher Nirenberg

RESOLUTION 2019-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF FLOW WAY COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 2 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

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

WHEREAS, on November 2018, one (1) member of the Board of Supervisors (the “Board”) were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, pursuant to Florida law, there was a qualifying period for candidates intending to run for the seats on the Board up for election; and

WHEREAS, the seat up for election was Seat 2; and

WHEREAS, at the close of the qualifying period no Qualified Elector qualified to run for Seat 2 for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such unfilled seat as vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 2 vacant as of February 6, 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. DECLARATION OF VACANCY. The following seat is hereby declared vacant effective as of February 6, 2019:

Seat #2 (currently held by Stephen Reiter)

SECTION 2. APPOINTMENT/INCUMBENT. Pursuant to Section 190.006(3)(b), Florida Statutes the Board shall appoint a Qualified Elector to fill each vacancy stated in Section 1 on or before February 18, 2019. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board member in the applicable seat shall remain in office.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 6th day of February, 2019.

**FLOW WAY COMMUNITY DEVELOPMENT
DISTRICT**

ATTEST:

James P. Ward, Secretary

, Chairman

RESOLUTION 2019-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF FLOW WAY COMMUNITY DEVELOPMENT DISTRICT APPOINTING A QUALIFIED ELECTOR TO FILL THE VACANCY IN SEAT 2 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Flow Way Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 6, 2018, one (1) member of the Board of Supervisors (the "Board") were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, pursuant to Florida law, there was a qualifying period for candidates intending to run for the seats on the Board up for election; and

WHEREAS, the seats up for election was seat 2; and

WHEREAS, at the close of the qualifying period no Qualified Elector qualified to run for Seat 1, which seat was available for election by the Qualified Electors of the District; and

WHEREAS, in accordance with Section 190.006(3)(b), Florida Statutes, the Board adopted Resolution 2019-3 on January 15, 2019 declaring Seat 2 as vacant, effective as of January 15, 2019; and

WHEREAS, pursuant to applicable law, a Qualified Elector is to be appointed to the vacant seat within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution appointing a Qualified Elector to fill the declared vacancy in Seat 2.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. APPOINTMENT TO FILL VACANCIES. The following persons are hereby appointed to fill the following seats, with said appointments becoming effective as of January 15, 2019:

Seat #2 _____

SECTION 2. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 3. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 4. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 6th day of February, 2019.

**FLOW WAY COMMUNITY DEVELOPMENT
DISTRICT**

ATTEST:

James P. Ward, Secretary

, Chairman

RESOLUTION 2019-4

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Flow Way Community Development District desire to appoint the below recited person(s) to the offices specified.

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

SECTION 1: DESIGNATION OF OFFICER'S OF THE DISTRICT. The following persons are appointed to the offices shown:

Chairman	_____
Vice Chairman	_____
Secretary	_____
Treasurer	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____

SECTION 2: SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

RESOLUTION 2019-4

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 3: CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 4: PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 6th day of February, 2019

ATTEST:

**FLOW WAY
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

, Chairman

**MINUTES OF MEETING
FLOW WAY
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of Flow Way Community Development District was held on Monday, September 18, 2018, at 3:00 p.m. at the offices of Coleman, Yovanovich & Koester, PA, 4001 Tamiami Train North, Suite 300, Naples, Florida 34103.

Present and constituting a quorum:

John Wollard	Chairman
Adam Painter	Vice Chairman
Andrew Miller	Assistant Secretary
Chris Nirenberg	Assistant Secretary

Absent:

Stephen Reiter	Assistant Secretary
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Also present were:

James P. Ward	District Manager
Greg Urbancic	District Counsel
Jeremy Fireline	District Engineer
Tim Hall	Turrell, Hall and Associates
Tammy Campbell	McDermitt, Davis

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at 3:04 p.m. and all members of the Board were present at roll call with the exception of Supervisor Reiter.

SECOND ORDER OF BUSINESS

Consideration of the Acceptance of the Resignation of Mr. Tony Burdett

Mr. Ward stated he had put a copy of the resignation letter in the Board's agenda package which would be effective, as a matter of law, on June 22, 2018. He called for a motion to accept this resignation.

On MOTION made by Mr. Miller, seconded by Mr. Nirenberg, and with all in favor, the resignation of Mr. Tony Burdett was accepted.

Mr. Ward asked for the Board to consider a replacement for Mr. Burdett's seat. The Board made a motion to appoint John Wollard to this seat.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, Mr. John Wollard as a replacement for Seat 1 was approved.

Mr. Ward stated Mr. Wollard was present at the meeting, and as Mr. Ward was a notary, he administered the Oath of Office to him. Mr. Ward explained the Statement of Financial Interest to Mr. Wollard. He asked him if he was familiar with CDDs, and Mr. Wollard responded that he was. Mr. Ward provided him with a copy of the Sunshine Laws, and said if Mr. Wollard had questions to please contact him.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2018-13

Mr. Ward stated this item named the officers of the District. He said the officers could be left as is and the Board could name a Chairman. Mr. Ward called for a motion. A motion was made to name Mr. John Wollard as Chairman.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, Resolution 2018-13 and naming Mr. John Wollard as Chairman were approved.

FOURTH ORDER OF BUSINESS

Consideration of Minutes August 20, 2018

Mr. Ward stated copies of the minutes had been previously distributed and asked if there were any deletions, corrections or additions. Hearing none, he called for a motion for approval.

On MOTION made by Mr. Painter, seconded by Mr. Miller, and with all in favor, the minutes of the August 20, 2018 meeting were approved.

FIFTH ORDER OF BUSINESS

Consideration of Landowners' Meeting

Mr. Ward asked the Board to consider December 18, 2018 at 3:00 p.m. at the offices of Coleman, Yovanovich & Koester, PA as the date, time and location of the Landowners' Meeting for Seat 1, which was the final landowners' seat for the Board. He said he had enclosed in the agenda packet the required disclosure information, which were the instructions, official ballot and proxy. He called for questions, and hearing none, called for a motion.

On MOTION made by Mr. Painter, seconded by Mr. Miller, and with all in favor, the Landowners' meeting was set as described above.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2018-14**

Mr. Ward explained this Resolution accepted the conveyance of tracts P-1, P-2, P-3, P-4, P-6 and P-7, which were essentially the preserve area within the boundaries of the District. He said the Resolution also was an acceptance of the Bill of Sale for the transferred improvements, and the Resolution from the Board of Directors of the HOA, and a quit claim deed conveying the transferred interests. He said he had enclosed a copy of the exhibit which had the tracts. He called for questions.

Mr. Ward stated the only other thing the resolution did was recognize that the value of the tracts are \$18,289,962.50, based on 1,024.82 acres at a price of \$17,847 per acre, which was the original land price by the developer. He said this would also satisfy any outstanding obligations of the developer, whether it was a contribution, either financial and/or assets for all of the existing series of bonds that had previously been issued and the anticipated 2018 or any further bond issues beyond that. He said there was also a map attached to the letter from Waldrop identifying the value for the preserve areas. He called for questions, and hearing none, called for a motion.

The question was asked if once the transfer was done on the tracts, then would the Water Management District's permits need to be made. Mr. Ward responded positively.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, Resolution 2018-14, as described above, was approved.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2018-15**

Mr. Ward stated this Resolution appointed Turrell, Hall & Associates as the Environmental Asset Management and Field Services provider for the District. He said a copy of the agreement and the fee structure was enclosed in the agenda package. He called for questions, and hearing none, called for a motion.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, Resolution 2018-15 was approved.

EIGHTH ORDER OF BUSINESS**Consideration of Award of Bid for Exotic & Nuisance Vegetation Maintenance**

Mr. Ward stated this item awarded the bid for maintenance of the exotic and nuisance vegetation of the 1, 024 acre preserve. He asked Mr. Tim Hall to give information on the bidding along with his recommendation for award.

Mr. Hall said he had received bids from only four of the original six companies who had expressed interest. He stated as the preserves would need less maintenance as time went on, he had structured the maintenance on a progressive basis. He said the bids received ranged from \$895,000 to \$1.37 million. He explained he reviewed the bids on an annual basis and an overall basis. He said there was an issue with the lowest bidder in the way the cost breakdown was presented with 80% of the cost in the first two years with the amount in the last three years being really low. He felt this arrangement would be problematic. He also considered the highest bidder as not responsible as well. He said the two bids in the middle were less than \$10,000 apart. He recommended Aquatic Weed Control due to the lower up front cost as well as the lower overall cost. He called for questions.

It was asked if Mr. Hall had a working relationship with Aquatic Weed Control, and he said he did.

Mr. Ward called for a motion to approve Aquatic Weed Control as the lowest responsive bidder.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, Aquatic Weed Control's bid for Maintenance of Exotic and Nuisance Vegetation was accepted.

NINTH ORDER OF BUSINESS

Consideration of Audited Financial Statements for Fiscal Year 2017

Mr. Ward stated from the firm of McDirmit Davis, Tammy Campbell was on the phone to give this information and review the audited financial statements. He said these statements had been filed as a matter of law.

Ms. Campbell stated Page 1 of the audit report showed the District had received an unmodified opinion, the best that can be received. She said Page 5 showed some comparisons of balances between 2016 and 2017. She noted overall assets had decreased \$122,000 as a result of decreases in capital assets, which was offset by an increase in investments; liabilities increased \$3.9 million primarily due to the new bonds; revenues increased \$426,000 due to increased assessments received; expenses increased \$4.6 million due to \$3.7 million in infrastructure which had been conveyed to the County and reported as an expense. She said Page 12 showed expenses were slightly over budgeted amount. She pointed out Note 4 on P. 22 showed the detail of capital assets; Note 6 showed the details of various bonds; Note 8 disclosed the concentration of revenue received from the developer. She said Page 29 showed the District was in compliance with various laws and regulations. There were no comments or recommendations for improvement, and the District was in compliance with the Florida Statutes on investment of public funds.

Mr. Ward called for questions, and hearing none, called for a motion.

On MOTION made by Mr. Painter, seconded by Mr. Miller, and with all in favor, the Audited Financial Statements for Fiscal Year 2017 were accepted.

TENTH ORDER OF BUSINESS

Consideration of Resolution 2018-16

Mr. Ward said this Resolution authorized the acquisition of certain potable water, wastewater and utility facilities from the developer and then transferring of them on to Collier County.

Mr. Urbancic said the material which was in the Board's agenda package included the engineer's certificate of standard completion which certified the cost of \$262,853.11. He said typically Taylor Morrison would convey to the CDD and the CDD would convey to County. He said in this case bonds had not been issued yet for these particular funds, so there was a promissory note for \$262,853.11. He said included was the utility facility bill of sale, the owner's affidavit, utility facility's warranty deed and bill of sale, owner's affidavit, and attorney's affidavit. He said these would be given to Collier County. He said this resolution would approve those documents and authorize him to convey them to the County.

Mr. Ward called for questions, and hearing none, called for a motion.

On MOTION made by Mr. Painter, seconded by Mr. Miller, and with all in favor, Resolution 2018-16 was adopted.

ELEVENTH ORDER OF BUSINESS

Consideration of Resolution 2018-17

Mr. Ward said items 11 and 12 were the start of the special assessments process for the issuance for the next series of bonds. He said the first resolution declared the special assessments and attached an engineer's report and a methodology which were the same as what the Board had seen for the last five bond issues that had been done.

Mr. Ward said the second resolution set the Public Hearing. He said this was set for November 7, 2018, at 10:00 a.m. at the offices of Coleman, Yovanovich and Koester, PA.

Mr. Ward stated the assessment levels were consistent with past levels with one difference: It financed the Phase 7 Esplanade units which were part of the last series hearings, but the bond issue had not been done, plus the balance of the 2018 project. He said the final change was a new product line was a multi-family Esplanade Large which was to deal with a potential annexation of land by the developer. Other than that, he said the assessment

levels, the methodology and the engineer's report were consistent with what had been seen in the past.

He called questions, and hearing none, called for a motion to adopt.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, Resolution 2018-17 was adopted.

TWELFTH ORDER OF BUSINESS

Consideration of Resolution 2018-18

Mr. Ward said this Resolution set November 7, 2018 as the Public Hearing date, time and location, Wednesday at 10:00 a.m. at the offices of Coleman, Yovanovich, and Koester, PA.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, Resolution 2018-18 was adopted.

THIRTEENTH ORDER OF BUSINESS

Staff Reports

- a) District Counsel – No report given.
- b) District Engineer – No report given.
- c) District Manager – No report given.

FOURTEENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

There were no supervisor's requests and no audience comments.

FIFTEENTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at 3:30 p.m.

On MOTION made by Mr. Miller, seconded by Mr. Painter, and with all in favor, the meeting was adjourned.

James P. Ward, Secretary

Adam Painter, Vice Chairman

**MINUTES OF MEETING
FLOW WAY
COMMUNITY DEVELOPMENT DISTRICT**

The Landowner Meeting of the Flow Way Community Development District was held on Tuesday, December 18, 2018 at 3:00 p.m., at the Offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

Landowner:

Andrew Miller

Taylor Morrison Esplanade Naples

Also present were:

Greg Urbancic

District Counsel

Audience:

All resident's names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

FIRST ORDER OF BUSINESS

Call to Order

District Counsel Greg Urbancic called the meeting to order at approximately 3:15 p.m.

SECOND ORDER OF BUSINESS

Election of a Chairperson for the purpose of conducting the Landowner Meeting

Mr. Greg Urbancic stated if the Landowner present approved he would continue as Chairperson for the purpose of conducting today's meeting. There were no objections; it was agreed.

THIRD ORDER OF BUSINESS

Election of Supervisors

- a) Determination of the Number of Voting Units Represented or Assigned by Proxy

Mr. Urbancic stated the purpose of the Landowner Meeting was to elect one individual to serve in the final landowner's seat for the Flow Way CDD. He stated it had been determined there were 670 votes which would be represented by Taylor Morrison Esplanade Naples who owned 669.12 acres/units within the District.

- b) Nominations for Supervisors (One Position)

Mr. Urbancic called for a nomination for Seat 1. Mr. Andrew Miller nominated himself. There were no other nominations.

- c) Casting of Ballots

Mr. Urbancic instructed Mr. Miller, as the authorized agent on behalf of Taylor Morrison Esplanade Naples, to cast the ballots.

d) Ballot Tabulations and Results

Mr. Urbancic tabulated the ballots: Mr Andrew Miller received 670 votes and was the candidate elected to fill Seat 1.

FOURTH ORDER OF BUSINESS

Landowner's Questions or Comments

There were no Landowner's Questions or Comments.

FIFTH ORDER OF BUSINESS

Adjournment

Mr. Urbancic adjourned the meeting at approximately 3:18 p.m.

Following Adjournment Mr. Urbancic, as a Notary Public of the State of Florida, Administered the Oath of Office to Mr. Andrew Miller in preparation of future Board of Supervisor Meetings, and instructed him to sign said Oath to be forwarded to Mr James Ward.

Flow Way Community Development District

James P. Ward, Secretary

,Chairperson

Flow Way Community Development District

Financial Statements

October 31, 2018



Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NE 12th TERRACE

Suite 1

OAKLAND PARK, FLORIDA 33334

Flow Way Community Development District

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JPWard & Associates, LLC
2900 NE 12th Terrace
Suite 1
Oakland Park, Florida 33334

**Flowway Community Development District
Balance Sheet
for the Period Ending October 31, 2018**

	Governmental Funds										Totals (Memorandum Only)	
	General Fund	Debt Service Funds					Capital Project Fund			Account Groups		
		Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	General Long Term Debt		
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 39,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,931
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	-	-	-	-	-	1,240,081
Revenue	-	381,016	197,196	145,209	235,561	167,002	-	-	-	-	-	1,125,984
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
Construction	-	-	-	-	-	-	2,629	13,860	8,852	-	-	25,342
Cost of Issuance	-	-	-	-	-	-	-	-	1	-	-	1
Due from Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable												
Assessments Receivable/Deposits												
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	2,366,065	2,366,065
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	20,328,935	20,328,935
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 39,931</u>	<u>\$ 920,016</u>	<u>\$ 443,384</u>	<u>\$ 307,139</u>	<u>\$ 410,150</u>	<u>\$ 285,377</u>	<u>\$ 2,629</u>	<u>\$ 13,860</u>	<u>\$ 8,853</u>	<u>\$ 22,695,000</u>	<u>\$ 25,126,339</u>	

**Flowway Community Development District
Balance Sheet
for the Period Ending October 31, 2018**

	Governmental Funds			Debt Service Funds				Capital Project Fund			Account Groups	Totals
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	General Long Term Debt	(Memorandum Only)	
Liabilities												
Accounts Payable & Payroll Liabilities	\$ 2,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,698
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion	-	-	-	-	-	-	-	-	-	390,000		390,000
Long Term	-	-	-	-	-	-	-	-	-	22,305,000		22,305,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	176,123			176,123
Total Liabilities	\$ 2,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,123	\$ 22,695,000	\$ 22,873,820
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance												
Restricted												
Beginning: October 1, 2018 (Unaudited)	-	919,789	443,275	307,103	410,092	118,377	2,589	13,814	(167,301)	-		2,047,737
Results from Current Operations	-	227	109	36	58	167,000	41	46	31	-		167,548
Unassigned												
Beginning: October 1, 2018 (Unaudited)	50,794	-	-	-	-	-	-	-	-	-		50,794
Results from Current Operations	(13,560)	-	-	-	-	-	-	-	-	-		(13,560)
Total Fund Equity and Other Credits	\$ 37,234	\$ 920,016	\$ 443,384	\$ 307,139	\$ 410,150	\$ 285,377	\$ 2,629	\$ 13,860	\$ (167,270)	\$ -	\$ 2,252,519	
Total Liabilities, Fund Equity and Other Credits	\$ 39,931	\$ 920,016	\$ 443,384	\$ 307,139	\$ 410,150	\$ 285,377	\$ 2,629	\$ 13,860	\$ 8,853	\$ 22,695,000	\$ 25,126,339	

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-		
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	541,675	0%
Special Assessments - Off-Roll	-	-	-	N/A
Contributions Private Sources	-	-		N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	-	\$ 541,675	0%
Expenditures and Other Uses				
Executive				
Professional Management	3,333	3,333	40,000	8%
Financial and Administrative				
Audit Services	-	-	4,400	0%
Accounting Services	1,000	1,000	16,000	6%
Assessment Roll Services	667	667	16,000	4%
Arbitrage Rebate Services	500	500	2,000	25%
Other Contractual Services				
Recording and Transcription	-	-	-	N/A
Legal Advertising	323	323	7,500	4%
Trustee Services	-	-	21,400	0%
Dissemination Agent Services	667	667	25,000	3%
Property Appraiser Fees	-	-	15,100	0%
Bank Services	20	20	300	7%
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Postage, Freight & Messenger	32	32	600	5%
Rentals & Leases				
Meeting Room Rental	-	-	-	N/A
Computer Services - Website Development	50	50	1,000	5%
Insurance	6,042	6,042	6,100	99%
Printing & Binding	752	752	750	100%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Office Supplies	-	-	-	N/A
Subscription & Memberships	175	175	175	100%
Legal Services				
Legal - General Counsel	-	-	20,000	0%
Legal - Series 2013 Bonds	-	-	-	N/A
Legal - Series 2015(Phase 3)	-	-	-	N/A
Legal - Series 2015(Phase 4)	-	-	-	N/A
Legal - Series 2016(Phase 5)	-	-	-	N/A
Legal - Series 2017(Phase 6)	-	-	-	N/A
Other General Government Services				
Engineering Services - General Fund	-	-	1,000	0%
Environmental RFP-Engineering	-	-	1,650	0%
Contingencies	-	-	3,000	0%
Capital Outlay	-	-	1,000	N/A
Stormwater Management Services				
Environmental Engineering-Mitigation Area	-	-	31,700	0%
Preserve Area Maintenance				
Wading Bird Foraging Areas	-	-	5,000	N/A
Internal Preserves	-	-	16,000	N/A
Western Preserve	-	-	31,000	N/A
Northern Preserve Area 1	-	-	100,000	N/A
Northern Preserve Area 2	-	-	175,000	N/A
Intragovernmental Transfer Out	-	-	-	N/A
Sub-Total:	13,560	13,560	541,675	3%
Total Expenditures and Other Uses:	\$ 13,560	\$ 13,560	\$ 541,675	3%
Net Increase/ (Decrease) in Fund Balance	(13,560)	(13,560)	-	
Fund Balance - Beginning	50,794	50,794	-	
Fund Balance - Ending	\$ 37,234	37,234	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	8	0%
Reserve Account	133	133	1,000	13%
Prepayment Account	-	-	-	N/A
Revenue Account	94	94	600	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	539,344	0%
Special Assessments - Off-Roll	-	-	-	N/A
Intragovernmental Transfer In				
	-	-	-	N/A
Total Revenue and Other Sources:	\$ 227	227	\$ 540,952	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 Bonds	\$ -	-	\$ 105,000	0%
Principal Debt Service - Early Redemptions				
Series 2013 Bonds	-	-	-	N/A
Interest Expense				
Series 2013 Bonds	-	-	430,775	0%
Operating Transfers Out (To Other Funds)				
	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	-	\$ 535,775	N/A
Net Increase/ (Decrease) in Fund Balance	227	227	5,177	
Fund Balance - Beginning	919,789	919,789		
Fund Balance - Ending	\$ 920,016	920,016	\$ 5,177	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Reserve Account	61	61	550	11%
Prepayment Account	-	-	-	N/A
Revenue Account	49	49	300	16%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	255,873	0%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	N/A
Intragovernmental Transfers In				
Debt Proceeds	-	-	-	N/A
Total Revenue and Other Sources:	\$ 109	109	\$ 256,723	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 3)	\$ -	-	\$ 70,000	0%
Principal Debt Service - Early Redemptions				
Series 2015 Bonds (Phase 3)	-	-	-	N/A
Interest Expense				
Series 2015 Bonds (Phase 3)	-	-	190,406	0%
Operating Transfers Out (To Other Funds)				
Total Expenditures and Other Uses:	\$ -	-	\$ 260,406	N/A
Net Increase/ (Decrease) in Fund Balance	109	109	(3,683)	
Fund Balance - Beginning	443,275	443,275	-	
Fund Balance - Ending	\$ 443,384	443,384	\$ (3,683)	

**Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018**

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Account	-	-	-	N/A
Reserve Account	40	40	300	13%
Prepayment Account	-	-	-	N/A
Revenue Account	36	36	250	14%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	216,250	0%
Special Assessments - Off-Roll	-	-	-	N/A
Debt Proceeds				
	-	-	-	N/A
Total Revenue and Other Sources:	\$ 76	76	\$ 216,800	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 4)	\$ -	-	\$ 50,000	0%
Principal Debt Service - Early Redemptions				
Series 2015 Bonds (Phase 4)	-	-	-	N/A
Interest Expense				
Series 2015 Bonds (Phase 4)	-	-	161,556	0%
Operating Transfers Out (To Other Funds)	40	40	-	N/A
Total Expenditures and Other Uses:	\$ 40	40	\$ 211,556	N/A
Net Increase/ (Decrease) in Fund Balance	36	36	5,244	
Fund Balance - Beginning	307,103	307,103		
Fund Balance - Ending	\$ 307,139	307,139	\$ 5,244	

Prepared by:
JPWARD and Associates, LLC

**Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018**

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	2	0%
Sinking Account	-	-	-	N/A
Reserve Account	43	43	345	12%
Prepayment Account	-	-	-	N/A
Revenue Account	58	58	220	26%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	350,060	0%
Special Assessments - Off-Roll	-	-	-	N/A
Debt Proceeds				
Operating Transfers In (To Other Funds)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 101	101	\$ 350,627	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2016 Bonds (Phase 5)	\$ -	-	\$ 95,000	0%
Principal Debt Service - Early Redemptions				
Series 2016 Bonds (Phase 5)	-	-	-	N/A
Interest Expense				
Series 2016 Bonds (Phase 5)	-	-	250,993	0%
Operating Transfers Out (To Other Funds)	43	43	-	N/A
Total Expenditures and Other Uses:	\$ 43	43	\$ 345,993	N/A
Net Increase/ (Decrease) in Fund Balance	58	58	4,634	
Fund Balance - Beginning	410,092	410,092		
Fund Balance - Ending	\$ 410,150	410,150	\$ 4,634	

Prepared by:
JPWARD and Associates, LLC

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Account	-	-	-	N/A
Reserve Account	29	29	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	236,750	0%
Special Assessments - Off-Roll	167,000	167,000	166,388	100%
Debt Proceeds				
	-	-	-	N/A
Operating Transfers In (To Other Funds)				
	-	-	-	N/A
Total Revenue and Other Sources:	\$ 167,029	167,029	\$ 403,138	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2017 Bonds (Phase 6)	\$ -	-	\$ 80,000	0%
Principal Debt Service - Early Redemptions				
Series 2017 Bonds (Phase 6)	-	-	-	N/A
Interest Expense				
Series 2017 Bonds (Phase 6)	-	-	171,375	0%
Debt Service-Other Costs				
	-	-	-	N/A
Operating Transfers Out (To Other Funds)				
	29	29	-	N/A
Total Expenditures and Other Uses:	\$ 29	29	\$ 251,375	N/A
Net Increase/ (Decrease) in Fund Balance	167,000	167,000	151,763	
Fund Balance - Beginning	118,377	118,377		
Fund Balance - Ending	\$ 285,377	285,377	\$ 151,763	

Prepared by:
JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018**

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	-	\$ -
Interest Income			
Construction Account	1	\$ 1	-
Cost of Issuance	-	\$ -	-
Debt Proceeds			
	-	\$ -	-
Operating Transfers In (From Other Funds)	40	\$ 40	-
Total Revenue and Other Sources:	\$ 41	\$ 41	\$ -
Expenditures and Other Uses			
Executive			
Professional Management	-	\$ -	\$ -
Other Contractual Services			
Trustee Services	-	\$ -	\$ -
Printing & Binding			
	-	\$ -	\$ -
Legal Services			
Legal - Series 2015 Bonds (Phase 4)	-	\$ -	-
Other General Government Services			
Engineering Services - Capital Projects Fund	-	\$ -	\$ -
Capital Outlay			
Construction in Progress			
Cost of Issuance			
Series 201 Bonds (Phase 3)	-	-	\$ -
Underwriter's Discount			
	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	41	\$ 41	-
Fund Balance - Beginning	2,589	2,589	-
Fund Balance - Ending	\$ 2,629	\$ 2,629	\$ -

Prepared by:

JWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018**

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	-	\$ -
Interest Income			
Construction Account	3	3	-
Cost of Issuance	-	-	-
Debt Proceeds			
		\$ -	-
Operating Transfers In (From Other Funds)	43	43	-
Total Revenue and Other Sources:	\$ 46	\$ 46	\$ -
Expenditures and Other Uses			
Executive			
Professional Management	-	\$ -	\$ -
Other Contractual Services			
Trustee Services	-	\$ -	\$ -
Printing & Binding			
	-	\$ -	\$ -
Legal Services			
Legal - Series 2016 Bonds (Phase 5)	-	\$ -	-
Other General Government Services			
Stormwater Mgmt-Construction	-	\$ -	\$ -
Capital Outlay			
Construction in Progress			
	-	\$ -	-
Cost of Issuance			
Series 2016 Bonds (Phase 5)	-	-	\$ -
Underwriter's Discount			
	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	46	\$ 46	-
Fund Balance - Beginning	13,814	13,814	-
Fund Balance - Ending	\$ 13,860	\$ 13,860	\$ -

Prepared by:

JWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018**

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	-	\$ -
Interest Income			
Construction Account	2	2	-
Cost of Issuance	-	-	-
Debt Proceeds		-	-
Operating Transfers In (From Other Funds)	29	29	-
Total Revenue and Other Sources:	\$ 31	\$ 31	\$ -
Expenditures and Other Uses			
Executive			
Professional Management	-	\$ -	\$ -
Other Contractual Services			
Trustee Services	-	\$ -	\$ -
Printing & Binding			
	-	\$ -	\$ -
Legal Services			
Legal - Series 2016 Bonds (Phase 5)	-	\$ -	-
Other General Government Services			
Stormwater Mgmt-Construction	-	\$ -	\$ -
Capital Outlay			
Construction in Progress			
	-	\$ -	-
Cost of Issuance			
Series 2016 Bonds (Phase 5)	-	-	\$ -
Underwriter's Discount			
	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	31	\$ 31	-
Fund Balance - Beginning	(167,301)	(167,301)	-
Fund Balance - Ending	\$ (167,270)	\$ (167,270)	\$ -

Prepared by:

JPWARD and Associates, LLC

Flow Way Community Development District

Financial Statements

November 30, 2018



Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NE 12th TERRACE

Suite 1

OAKLAND PARK, FLORIDA 33334

Flow Way Community Development District

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JPWard & Associates, LLC
2900 NE 12th Terrace
Suite 1
Oakland Park, Florida 33334

**Flowway Community Development District
Balance Sheet
for the Period Ending November 30, 2018**

	Governmental Funds			Debt Service Funds			Capital Project Fund			Account Groups		Totals (Memorandum Only)
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	General Long Term Debt		
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 627,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 627,136
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	-	-	-	-	-	1,240,081
Revenue	-	104,887	69,213	32,262	43,920	20,651	-	-	-	-	-	270,933
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
Construction	-	-	-	-	-	-	2,671	13,908	8,884	-	-	25,464
Cost of Issuance	-	-	-	-	-	-	-	-	1	-	-	1
Due from Other Funds												
General Fund	-	138,748	65,850	55,664	90,076	60,895	-	-	-	-	-	411,233
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable												
Assessments Receivable/Deposits												
Amount Available in Debt Service Funds												
	-	-	-	-	-	-	-	-	-	-	1,922,247	1,922,247
Amount to be Provided by Debt Service Funds												
	-	-	-	-	-	-	-	-	-	-	20,772,753	20,772,753
Investment in General Fixed Assets (net of depreciation)												
	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 627,136	\$ 782,634	\$ 381,251	\$ 249,856	\$ 308,585	\$ 199,920	\$ 2,671	\$ 13,908	\$ 8,885	\$ 22,695,000	\$ 25,269,848	

**Flowway Community Development District
Balance Sheet
for the Period Ending November 30, 2018**

	Governmental Funds			Debt Service Funds				Capital Project Fund			Account Groups	Totals
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	General Long Term Debt	(Memorandum Only)	
Liabilities												
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	411,233	-	-	-	-	-	-	-	-	-	-	411,233
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion	-	-	-	-	-	-	-	-	-	390,000	-	390,000
Long Term	-	-	-	-	-	-	-	-	-	22,305,000	-	22,305,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	176,123	-	-	176,123
Total Liabilities	\$ 411,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,123	\$ 22,695,000	\$ 23,282,356
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance												
Restricted												
Beginning: October 1, 2018 (Unaudited)	-	919,789	443,275	307,103	410,092	118,377	2,589	13,814	(167,301)	-	-	2,047,737
Results from Current Operations	-	(137,155)	(62,024)	(57,247)	(101,507)	81,544	83	94	64	-	-	(276,148)
Unassigned												
Beginning: October 1, 2018 (Unaudited)	50,794	-	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	165,109	-	-	-	-	-	-	-	-	-	-	165,109
Total Fund Equity and Other Credits	\$ 215,903	\$ 782,634	\$ 381,251	\$ 249,856	\$ 308,585	\$ 199,920	\$ 2,671	\$ 13,908	\$ (167,238)	\$ -	\$ -	\$ 1,987,492
Total Liabilities, Fund Equity and Other Credits	\$ 627,136	\$ 782,634	\$ 381,251	\$ 249,856	\$ 308,585	\$ 199,920	\$ 2,671	\$ 13,908	\$ 8,885	\$ 22,695,000	\$ -	\$ 25,269,848

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-		
Interest					
Interest - General Checking	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	-	185,151	185,151	541,675	34%
Special Assessments - Off-Roll	-	-	-	-	N/A
Contributions Private Sources					
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 185,151	185,151	\$ 541,675	34%
Expenditures and Other Uses					
Executive					
Professional Management	3,333	3,333	6,667	40,000	17%
Financial and Administrative					
Audit Services	-	-	-	4,400	0%
Accounting Services	1,000	1,000	2,000	16,000	13%
Assessment Roll Services	667	667	1,333	16,000	8%
Arbitrage Rebate Services	500	-	500	2,000	25%
Other Contractual Services					
Recording and Transcription	-	-	-	-	N/A
Legal Advertising	323	623	946	7,500	13%
Trustee Services	-	-	-	21,400	0%
Dissemination Agent Services	667	667	1,333	25,000	5%
Property Appraiser Fees	-	-	-	15,100	0%
Bank Services	20	20	40	300	13%
Travel and Per Diem					
Communications & Freight Services	-	-	-	-	N/A
Postage, Freight & Messenger	32	28	60	600	10%
Rentals & Leases					
Meeting Room Rental	-	-	-	-	N/A
Computer Services - Website Development					
Insurance	50	50	100	1,000	10%
Printing & Binding	6,042	-	6,042	6,100	99%
	752	95	847	750	113%

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Office Supplies	-	-	-	-	N/A
Subscription & Memberships	175	-	175	175	100%
Legal Services					
Legal - General Counsel	-	-	-	20,000	0%
Legal - Series 2013 Bonds	-	-	-	-	N/A
Legal - Series 2015(Phase 3)	-	-	-	-	N/A
Legal - Series 2015(Phase 4)	-	-	-	-	N/A
Legal - Series 2016(Phase 5)	-	-	-	-	N/A
Legal - Series 2017(Phase 6)	-	-	-	-	N/A
Other General Government Services					
Engineering Services - General Fund	-	-	-	1,000	0%
Environmental RFP-Engineering	-	-	-	1,650	0%
Contingencies	-	-	-	3,000	0%
Capital Outlay	-	-	-	1,000	N/A
Stormwater Management Services					
Environmental Engineering-Mitigation Area	-	-	-	31,700	0%
Preserve Area Maintenance					
Wading Bird Foraging Areas	-	-	-	5,000	N/A
Internal Preserves	-	-	-	16,000	N/A
Western Preserve	-	-	-	31,000	N/A
Northern Preserve Area 1	-	-	-	100,000	N/A
Northern Preserve Area 2	-	-	-	175,000	N/A
Intragovernmental Transfer Out	-	-	-	-	N/A
Sub-Total:	13,560	6,483	20,043	541,675	4%
Total Expenditures and Other Uses:	\$ 13,560	\$ 6,483	\$ 20,043	\$ 541,675	4%
Net Increase/ (Decrease) in Fund Balance	(13,560)	178,669	165,109	-	
Fund Balance - Beginning	50,794	37,234	50,794	-	
Fund Balance - Ending	\$ 37,234	\$ 215,903	215,903	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Interest Account	-	-	-	8	0%
Reserve Account	133	137	270	1,000	27%
Prepayment Account	-	-	-	-	N/A
Revenue Account	94	97	191	600	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	-	184,347	184,347	539,344	34%
Special Assessments - Off-Roll	-	-	-	-	N/A
Intragovernmental Transfer In					
	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 227	\$ 184,581	184,808	\$ 540,952	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2013 Bonds	\$ -	\$ 105,000	105,000	\$ 105,000	100%
Principal Debt Service - Early Redemptions					
Series 2013 Bonds	-	-	-	-	N/A
Interest Expense					
Series 2013 Bonds	-	216,963	216,963	430,775	50%
Operating Transfers Out (To Other Funds)					
	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 321,963	321,963	\$ 535,775	N/A
Net Increase/ (Decrease) in Fund Balance	227	(137,381)	(137,155)	5,177	
Fund Balance - Beginning	919,789	920,016	919,789		
Fund Balance - Ending	\$ 920,016	\$ 782,634	782,634	\$ 5,177	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Interest Account	-	-	-	-	N/A
Reserve Account	61	63	123	550	22%
Prepayment Account	-	-	-	-	N/A
Revenue Account	49	50	99	300	33%
Special Assessment Revenue					
Special Assessments - On-Roll	-	87,492	87,492	255,873	34%
Special Assessments - Off-Roll	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	N/A
Intragovernmental Transfers In					
Debt Proceeds	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 109	\$ 87,605	87,714	\$ 256,723	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2015 Bonds (Phase 3)	\$ -	\$ 60,000	60,000	\$ 70,000	86%
Principal Debt Service - Early Redemptions					
Series 2015 Bonds (Phase 3)	-	-	-	-	N/A
Interest Expense					
Series 2015 Bonds (Phase 3)	-	89,738	89,738	190,406	47%
Operating Transfers Out (To Other Funds)					
Total Expenditures and Other Uses:	\$ -	\$ 149,738	149,738	\$ 260,406	N/A
Net Increase/ (Decrease) in Fund Balance	109	(62,133)	(62,024)	(3,683)	
Fund Balance - Beginning	443,275	443,384	443,275	-	
Fund Balance - Ending	\$ 443,384	\$ 381,251	381,251	\$ (3,683)	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Account	-	-	-	-	N/A
Reserve Account	40	41	81	300	27%
Prepayment Account	-	-	-	-	N/A
Revenue Account	36	37	73	250	29%
Special Assessment Revenue					
Special Assessments - On-Roll	-	73,958	73,958	216,250	34%
Special Assessments - Off-Roll	-	-	-	-	N/A
Debt Proceeds					
	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 76	\$ 74,036	74,112	\$ 216,800	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2015 Bonds (Phase 4)	\$ -	\$ 50,000	50,000	\$ 50,000	100%
Principal Debt Service - Early Redemptions					
Series 2015 Bonds (Phase 4)	-	-	-	-	N/A
Interest Expense					
Series 2015 Bonds (Phase 4)	-	81,278	81,278	161,556	50%
Operating Transfers Out (To Other Funds)					
	40	41	81	-	N/A
Total Expenditures and Other Uses:	\$ 40	\$ 131,319	131,359	\$ 211,556	N/A
Net Increase/ (Decrease) in Fund Balance	36	(57,283)	(57,247)	5,244	
Fund Balance - Beginning	307,103	307,139	307,103		
Fund Balance - Ending	\$ 307,139	\$ 249,856	249,856	\$ 5,244	

Prepared by:
JPWARD and Associates, LLC

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Interest Account	-	-	-	2	0%
Sinking Account	-	-	-	-	N/A
Reserve Account	43	44	88	345	25%
Prepayment Account	-	-	-	-	N/A
Revenue Account	58	60	118	220	54%
Special Assessment Revenue					
Special Assessments - On-Roll	-	119,679	119,679	350,060	34%
Special Assessments - Off-Roll	-	-	-	-	N/A
Debt Proceeds					
Operating Transfers In (To Other Funds)	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 101	\$ 119,784	119,885	\$ 350,627	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2016 Bonds (Phase 5)	\$ -	\$ 95,000	95,000	\$ 95,000	100%
Principal Debt Service - Early Redemptions					
Series 2016 Bonds (Phase 5)	-	-	-	-	N/A
Interest Expense					
Series 2016 Bonds (Phase 5)	-	126,304	126,304	250,993	50%
Operating Transfers Out (To Other Funds)	43	44	88	-	N/A
Total Expenditures and Other Uses:	\$ 43	\$ 221,348	221,391	\$ 345,993	N/A
Net Increase/ (Decrease) in Fund Balance	58	(101,565)	(101,507)	4,634	
Fund Balance - Beginning	410,092	410,150	410,092		
Fund Balance - Ending	\$ 410,150	\$ 308,585	308,585	\$ 4,634	

Prepared by:
JPWARD and Associates, LLC

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Account	-	-	-	-	N/A
Reserve Account	29	30	59	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	23	23	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	-	80,908	80,908	236,750	34%
Special Assessments - Off-Roll	167,000	-	167,000	166,388	100%
Debt Proceeds					
	-	-	-	-	
Operating Transfers In (To Other Funds)					
	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 167,029	\$ 80,961	247,990	\$ 403,138	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2017 Bonds (Phase 6)	\$ -	\$ 80,000	80,000	\$ 80,000	100%
Principal Debt Service - Early Redemptions					
Series 2017 Bonds (Phase 6)	-	86,388	86,388	-	N/A
Interest Expense					
Series 2017 Bonds (Phase 6)	-	-	-	171,375	0%
Debt Service-Other Costs					
	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)					
	29	30	59	-	N/A
Total Expenditures and Other Uses:	\$ 29	\$ 166,418	166,447	\$ 251,375	N/A
Net Increase/ (Decrease) in Fund Balance	167,000	(85,456)	81,544	151,763	
Fund Balance - Beginning	118,377	285,377	118,377		
Fund Balance - Ending	\$ 285,377	\$ 199,920	199,920	\$ 151,763	

Prepared by:
JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018**

Description	October	November	Year to Date	Total Annual Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	\$ -
Interest Income				
Construction Account	1	1	\$ 1	-
Cost of Issuance	-	-	\$ -	-
Debt Proceeds				
	-	-	\$ -	-
Operating Transfers In (From Other Funds)	40	41	\$ 81	-
Total Revenue and Other Sources:	\$ 41	\$ 42	\$ 83	\$ -
Expenditures and Other Uses				
Executive				
Professional Management	-	-	\$ -	\$ -
Other Contractual Services				
Trustee Services	-	-	\$ -	\$ -
Printing & Binding				
	-	-	\$ -	\$ -
Legal Services				
Legal - Series 2015 Bonds (Phase 4)	-	-	\$ -	-
Other General Government Services				
Engineering Services - Capital Projects Fund	-	-	\$ -	\$ -
Capital Outlay				
Construction in Progress				
Cost of Issuance				
Series 201 Bonds (Phase 3)	-	-	-	\$ -
Underwriter's Discount				
	-	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	41	42	\$ 83	-
Fund Balance - Beginning	2,589	2,629	2,589	-
Fund Balance - Ending	\$ 2,629	\$ 2,671	\$ 2,671	\$ -

Prepared by:

JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018**

Description	October	November	Year to Date	Total Annual Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	\$ -
Interest Income				
Construction Account	3	4	7	-
Cost of Issuance	-	-	-	-
Debt Proceeds				
Operating Transfers In (From Other Funds)	43	44	88	-
Total Revenue and Other Sources:	\$ 46	\$ 48	\$ 94	\$ -
Expenditures and Other Uses				
Executive				
Professional Management	-	-	\$ -	\$ -
Other Contractual Services				
Trustee Services	-	-	\$ -	\$ -
Printing & Binding				
	-	-	\$ -	\$ -
Legal Services				
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	-
Other General Government Services				
Stormwater Mgmt-Construction	-	-	\$ -	\$ -
Capital Outlay				
Construction in Progress				
	-	-	\$ -	-
Cost of Issuance				
Series 2016 Bonds (Phase 5)	-	-	-	\$ -
Underwriter's Discount				
	-	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	46	48	\$ 94	-
Fund Balance - Beginning	13,814	13,860	13,814	-
Fund Balance - Ending	\$ 13,860	\$ 13,908	\$ 13,908	\$ -

Prepared by:

JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2018**

Description	October	November	Year to Date	Total Annual Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	\$ -
Interest Income				
Construction Account	2	2	4	-
Cost of Issuance	-	-	-	-
Debt Proceeds				
Operating Transfers In (From Other Funds)	29	30	59	-
Total Revenue and Other Sources:	\$ 31	\$ 32	\$ 64	\$ -
Expenditures and Other Uses				
Executive				
Professional Management	-	-	\$ -	\$ -
Other Contractual Services				
Trustee Services	-	-	\$ -	\$ -
Printing & Binding				
	-	-	\$ -	\$ -
Legal Services				
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	-
Other General Government Services				
Stormwater Mgmt-Construction	-	-	\$ -	\$ -
Capital Outlay				
Construction in Progress				
Cost of Issuance				
Series 2016 Bonds (Phase 5)	-	-	-	\$ -
Underwriter's Discount				
	-	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	31	32	\$ 64	-
Fund Balance - Beginning	(167,301)	(167,270)	(167,301)	-
Fund Balance - Ending	\$ (167,270)	\$ (167,238)	\$ (167,238)	\$ -

Prepared by:

JPWARD and Associates, LLC

Flow Way Community Development District

Financial Statements

December 31, 2018



Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NE 12th TERRACE

Suite 1

OAKLAND PARK, FLORIDA 33334

Flow Way Community Development District

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JPWard & Associates, LLC
2900 NE 12th Terrace
Suite 1
Oakland Park, Florida 33334

**Flowway Community Development District
Balance Sheet
for the Period Ending December 31, 2018**

	Governmental Funds			Debt Service Funds			Capital Project Fund			Account Groups	Totals
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	General Long Term Debt	(Memorandum Only)
Assets											
Cash and Investments											
General Fund - Invested Cash	\$ 424,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,848
Debt Service Fund											
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	-	-	-	-	1,240,081
Revenue	-	457,913	236,763	173,837	273,015	175,525	-	-	-	-	1,317,052
Prepayment Account	-	-	0	-	-	-	-	-	-	-	0
Construction	-	-	-	-	-	-	2,712	13,955	8,916	-	25,582
Cost of Issuance	-	-	-	-	-	-	-	-	1	-	1
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments											
Accrued Interest Receivable											
Assessments Receivable/Deposits											
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	2,557,134	2,557,134
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	20,137,866	20,137,866
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 424,848</u>	<u>\$ 996,913</u>	<u>\$ 482,951</u>	<u>\$ 335,767</u>	<u>\$ 447,604</u>	<u>\$ 293,900</u>	<u>\$ 2,712</u>	<u>\$ 13,955</u>	<u>\$ 8,917</u>	<u>\$ 22,695,000</u>	<u>\$ 25,702,565</u>

**Flowway Community Development District
Balance Sheet
for the Period Ending December 31, 2018**

	Governmental Funds									Account Groups	Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund						
		Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)		
Liabilities											
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable											
Current Portion	-	-	-	-	-	-	-	-	-	390,000	390,000
Long Term	-	-	-	-	-	-	-	-	-	22,305,000	22,305,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	176,123	-	176,123
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 176,123</u>	<u>\$ 22,695,000</u>	<u>\$ 22,871,123</u>
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Fund Balance											
Restricted											
Beginning: October 1, 2018 (Unaudited)	-	919,789	443,275	307,103	410,092	118,377	2,589	13,814	(167,301)	-	2,047,737
Results from Current Operations	-	77,124	39,676	28,663	37,512	175,523	123	141	95	-	358,858
Unassigned											
Beginning: October 1, 2018 (Unaudited)	50,794	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	374,054	-	-	-	-	-	-	-	-	-	374,054
Total Fund Equity and Other Credits	<u>\$ 424,848</u>	<u>\$ 996,913</u>	<u>\$ 482,951</u>	<u>\$ 335,767</u>	<u>\$ 447,604</u>	<u>\$ 293,900</u>	<u>\$ 2,712</u>	<u>\$ 13,955</u>	<u>\$ (167,206)</u>	<u>\$ -</u>	<u>\$ 2,831,442</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 424,848</u>	<u>\$ 996,913</u>	<u>\$ 482,951</u>	<u>\$ 335,767</u>	<u>\$ 447,604</u>	<u>\$ 293,900</u>	<u>\$ 2,712</u>	<u>\$ 13,955</u>	<u>\$ 8,917</u>	<u>\$ 22,695,000</u>	<u>\$ 25,702,565</u>

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-		
Interest						
Interest - General Checking	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	-	185,151	215,064	400,216	541,675	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Contributions Private Sources						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 185,151	\$ 215,064	400,216	\$ 541,675	74%
Expenditures and Other Uses						
Executive						
Professional Management	3,333	3,333	3,333	10,000	40,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	4,400	0%
Accounting Services	1,000	1,000	1,000	3,000	16,000	19%
Assessment Roll Services	667	667	667	2,000	16,000	13%
Arbitrage Rebate Services	500	-	-	500	2,000	25%
Other Contractual Services						
Recording and Transcription	-	-	-	-	-	N/A
Legal Advertising	323	623	-	946	7,500	13%
Trustee Services	-	-	-	-	21,400	0%
Dissemination Agent Services	667	667	667	2,000	25,000	8%
Property Appraiser Fees	-	-	-	-	15,100	0%
Bank Services	20	20	14	54	300	18%
Travel and Per Diem						
Communications & Freight Services	-	-	-	-	-	N/A
Postage, Freight & Messenger	32	28	-	60	600	10%
Rentals & Leases						
Meeting Room Rental	-	-	-	-	-	N/A
Computer Services - Website Development	50	50	50	150	1,000	15%
Insurance	6,042	-	-	6,042	6,100	99%
Printing & Binding	752	95	-	847	750	113%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Office Supplies	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	175	175	100%
Legal Services						
Legal - General Counsel	-	-	-	-	20,000	0%
Legal - Series 2013 Bonds	-	-	-	-	-	N/A
Legal - Series 2015(Phase 3)	-	-	-	-	-	N/A
Legal - Series 2015(Phase 4)	-	-	-	-	-	N/A
Legal - Series 2016(Phase 5)	-	-	125	125	-	N/A
Legal - Series 2017(Phase 6)	-	-	263	263	-	N/A
Other General Government Services						
Engineering Services - General Fund	-	-	-	-	1,000	0%
Environmental RFP-Engineering	-	-	-	-	1,650	0%
Contingencies	-	-	-	-	3,000	0%
Capital Outlay	-	-	-	-	1,000	N/A
Stormwater Management Services						
Environmental Engineering-Mitigation Area	-	-	-	-	31,700	0%
Preserve Area Maintenance						
Wading Bird Foraging Areas	-	-	-	-	5,000	N/A
Internal Preserves	-	-	-	-	16,000	N/A
Western Preserve	-	-	-	-	31,000	N/A
Northern Preserve Area 1	-	-	-	-	100,000	N/A
Northern Preserve Area 2	-	-	-	-	175,000	N/A
Intragovernmental Transfer Out	-	-	-	-	-	N/A
Sub-Total:	13,560	6,483	6,119	26,161	541,675	5%
Total Expenditures and Other Uses:	\$ 13,560	\$ 6,483	\$ 6,119	\$ 26,161	\$ 541,675	5%
Net Increase/ (Decrease) in Fund Balance	(13,560)	178,669	208,946	374,054	-	
Fund Balance - Beginning	50,794	37,234	215,903	50,794	-	
Fund Balance - Ending	\$ 37,234	\$ 215,903	\$ 424,848	424,848	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	8	0%
Reserve Account	133	137	133	403	1,000	40%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	94	97	16	207	600	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	-	184,347	214,130	398,476	539,344	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Intragovernmental Transfer In						
	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 227	\$ 184,581	\$ 214,278	399,086	\$ 540,952	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2013 Bonds	\$ -	\$ 105,000	\$ -	105,000	\$ 105,000	100%
Principal Debt Service - Early Redemptions						
Series 2013 Bonds	-	-	-	-	-	N/A
Interest Expense						
Series 2013 Bonds	-	216,963	-	216,963	430,775	50%
Operating Transfers Out (To Other Funds)						
	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 321,963	\$ -	321,963	\$ 535,775	N/A
Net Increase/ (Decrease) in Fund Balance	227	(137,381)	214,278	77,124	5,177	
Fund Balance - Beginning	919,789	920,016	782,634	919,789		
Fund Balance - Ending	\$ 920,016	\$ 782,634	\$ 996,913	996,913	\$ 5,177	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Reserve Account	61	63	61	184	550	33%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	49	50	12	111	300	37%
Special Assessment Revenue						
Special Assessments - On-Roll	-	87,492	101,627	189,118	255,873	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	N/A
Intragovernmental Transfers In						
Debt Proceeds	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 109	\$ 87,605	\$ 101,700	189,413	\$ 256,723	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2015 Bonds (Phase 3)	\$ -	\$ 60,000	\$ -	60,000	\$ 70,000	86%
Principal Debt Service - Early Redemptions						
Series 2015 Bonds (Phase 3)	-	-	-	-	-	N/A
Interest Expense						
Series 2015 Bonds (Phase 3)	-	89,738	-	89,738	190,406	47%
Operating Transfers Out (To Other Funds)						
Total Expenditures and Other Uses:	\$ -	\$ 149,738	\$ -	149,738	\$ 260,406	N/A
Net Increase/ (Decrease) in Fund Balance	109	(62,133)	101,700	39,676	(3,683)	
Fund Balance - Beginning	443,275	443,384	381,251	443,275	-	
Fund Balance - Ending	\$ 443,384	\$ 381,251	\$ 482,951	482,951	\$ (3,683)	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	N/A
Reserve Account	40	41	40	121	300	40%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	36	37	4	77	250	31%
Special Assessment Revenue						
Special Assessments - On-Roll	-	73,958	85,907	159,865	216,250	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Debt Proceeds						
	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 76	\$ 74,036	\$ 85,951	160,063	\$ 216,800	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2015 Bonds (Phase 4)	\$ -	\$ 50,000	\$ -	50,000	\$ 50,000	100%
Principal Debt Service - Early Redemptions						
Series 2015 Bonds (Phase 4)	-	-	-	-	-	N/A
Interest Expense						
Series 2015 Bonds (Phase 4)	-	81,278	-	81,278	161,556	50%
Operating Transfers Out (To Other Funds)						
	40	41	40	121	-	N/A
Total Expenditures and Other Uses:	\$ 40	\$ 131,319	\$ 40	131,399	\$ 211,556	N/A
Net Increase/ (Decrease) in Fund Balance	36	(57,283)	85,911	28,663	5,244	
Fund Balance - Beginning	307,103	307,139	249,856	307,103		
Fund Balance - Ending	\$ 307,139	\$ 249,856	\$ 335,767	335,767	\$ 5,244	

Prepared by:
JPWARD and Associates, LLC

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	2	0%
Sinking Account	-	-	-	-	-	N/A
Reserve Account	43	44	43	131	345	38%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	58	60	4	122	220	56%
Special Assessment Revenue						
Special Assessments - On-Roll	-	119,679	139,014	258,693	350,060	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Debt Proceeds						
Operating Transfers In (To Other Funds)	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 101	\$ 119,784	\$ 139,062	258,946	\$ 350,627	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2016 Bonds (Phase 5)	\$ -	\$ 95,000	\$ -	95,000	\$ 95,000	100%
Principal Debt Service - Early Redemptions						
Series 2016 Bonds (Phase 5)	-	-	-	-	-	N/A
Interest Expense						
Series 2016 Bonds (Phase 5)	-	126,304	-	126,304	250,993	50%
Operating Transfers Out (To Other Funds)	43	44	43	131	-	N/A
Total Expenditures and Other Uses:	\$ 43	\$ 221,348	\$ 43	221,434	\$ 345,993	N/A
Net Increase/ (Decrease) in Fund Balance	58	(101,565)	139,019	37,512	4,634	
Fund Balance - Beginning	410,092	410,150	308,585	410,092		
Fund Balance - Ending	\$ 410,150	\$ 308,585	\$ 447,604	447,604	\$ 4,634	

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Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	N/A
Reserve Account	29	30	29	89	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	23	1	24	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	-	80,908	93,979	174,887	236,750	74%
Special Assessments - Off-Roll	167,000	-	-	167,000	166,388	100%
Debt Proceeds						
	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)						
	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 167,029	\$ 80,961	\$ 94,009	341,999	\$ 403,138	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2017 Bonds (Phase 6)	\$ -	\$ 80,000	\$ -	80,000	\$ 80,000	100%
Principal Debt Service - Early Redemptions						
Series 2017 Bonds (Phase 6)	-	86,388	-	86,388	-	N/A
Interest Expense						
Series 2017 Bonds (Phase 6)	-	-	-	-	171,375	0%
Debt Service-Other Costs						
	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)						
	29	30	29	89	-	N/A
Total Expenditures and Other Uses:	\$ 29	\$ 166,418	\$ 29	166,476	\$ 251,375	N/A
Net Increase/ (Decrease) in Fund Balance	167,000	(85,456)	93,980	175,523	151,763	
Fund Balance - Beginning	118,377	285,377	199,920	118,377		
Fund Balance - Ending	\$ 285,377	\$ 199,920	\$ 293,900	293,900	\$ 151,763	

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JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018**

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	1	1	1	\$ 2	-
Cost of Issuance	-	-	-	\$ -	-
Debt Proceeds					
	-	-	-	\$ -	-
Operating Transfers In (From Other Funds)	40	41	40	\$ 121	-
Total Revenue and Other Sources:	\$ 41	\$ 42	\$ 41	\$ 123	\$ -
Expenditures and Other Uses					
Executive					
Professional Management	-	-	\$ -	\$ -	\$ -
Other Contractual Services					
Trustee Services	-	-	\$ -	\$ -	\$ -
Printing & Binding					
	-	-	\$ -	\$ -	\$ -
Legal Services					
Legal - Series 2015 Bonds (Phase 4)	-	-	\$ -	\$ -	-
Other General Government Services					
Engineering Services - Capital Projects Fund	-	-	\$ -	\$ -	\$ -
Capital Outlay					
Construction in Progress					
Cost of Issuance					
Series 201 Bonds (Phase 3)	-	-	-	-	\$ -
Underwriter's Discount					
	-	-	\$ -	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	41	42	\$ 41	\$ 123	-
Fund Balance - Beginning	2,589	2,629	\$ 2,671	2,589	-
Fund Balance - Ending	\$ 2,629	\$ 2,671	\$ 2,712	\$ 2,712	\$ -

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JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018**

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	3	4	3	10	-
Cost of Issuance	-	-	-	-	-
Debt Proceeds					
Operating Transfers In (From Other Funds)	43	44	43	131	-
Total Revenue and Other Sources:	\$ 46	\$ 48	\$ 46	\$ 141	\$ -
Expenditures and Other Uses					
Executive					
Professional Management	-	-	\$ -	\$ -	\$ -
Other Contractual Services					
Trustee Services	-	-	\$ -	\$ -	\$ -
Printing & Binding					
	-	-	\$ -	\$ -	\$ -
Legal Services					
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	\$ -	-
Other General Government Services					
Stormwater Mgmt-Construction	-	-	\$ -	\$ -	\$ -
Capital Outlay					
Construction in Progress					
	-	-	\$ -	\$ -	-
Cost of Issuance					
Series 2016 Bonds (Phase 5)	-	-	-	-	\$ -
Underwriter's Discount					
	-	-	\$ -	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	46	48	\$ 46	\$ 141	-
Fund Balance - Beginning	13,814	13,860	\$ 13,908	13,814	-
Fund Balance - Ending	\$ 13,860	\$ 13,908	\$ 13,955	\$ 13,955	\$ -

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JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2018**

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	2	2	2	7	-
Cost of Issuance	-	-	-	-	-
Debt Proceeds					
Operating Transfers In (From Other Funds)	29	30	29	89	-
Total Revenue and Other Sources:	\$ 31	\$ 32	\$ 31	\$ 95	\$ -
Expenditures and Other Uses					
Executive					
Professional Management	-	-	\$ -	\$ -	\$ -
Other Contractual Services					
Trustee Services	-	-	\$ -	\$ -	\$ -
Printing & Binding					
	-	-	\$ -	\$ -	\$ -
Legal Services					
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	\$ -	-
Other General Government Services					
Stormwater Mgmt-Construction	-	-	\$ -	\$ -	\$ -
Capital Outlay					
Construction in Progress					
Cost of Issuance					
Series 2016 Bonds (Phase 5)	-	-	-	-	\$ -
Underwriter's Discount					
	-	-	\$ -	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	31	32	\$ 31	\$ 95	-
Fund Balance - Beginning	(167,301)	(167,270)	\$ (167,238)	(167,301)	-
Fund Balance - Ending	\$ (167,270)	\$ (167,238)	\$ (167,206)	\$ (167,206)	\$ -

Prepared by:

JPWARD and Associates, LLC