

Flow Way

Community Development District

Meeting Agenda
April 16, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

FLOW WAY

Community Development District

LOCATION: Esplanade Golf and Country Club
8910 Torre Vista Lane
Naples, Florida 34119

DATE: April 16, 2026

TIME: 1:00 PM

MEETING AGENDA

Board of Supervisors

Zack Stamp, Chairman

Ronald Miller, Vice Chairman

Tom Kleck, Assistant Secretary

Bart Bhatla, Assistant Secretary

Mark Scimio, Assistant Secretary

James P. Ward, District Manager

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

JimWard@JPWardAssociates.com

Phone: (954) 658-4900

The Public is provided with three opportunities to speak during the meeting. The first time is at the beginning of the meeting, on any other matter not on the agenda, the second is on each agenda item, and the third time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=m55c0a6be69400aa67cb3789401aec10b>

✓ Phone: (408) 418-9388 Code: 2340 439 2384; Event Password: Jpward

APRIL, 2026

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AGENDA

1. Call to Order & Roll Call

2. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

3. Minutes:

I. March 19, 2026 - Regular Meeting.

Pages 6-15

4. Continuation of Fiscal Year 2027 Budget Discussion.

Pages 16-43

5. Staff Reports.

I. District General Counsel - Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

a) Litigation Updates.

II. District Engineer - Calvin, Giordano & Associates

a) Engineer's Report

I. Purpose.

II. Current Asset Updates.

1. Landscaping Maintenance.

2. Entrance Maintenance.

3. Lake Maintenance.

4. Irrigation Pump House.

5. External Preserves.

6. Cane Toads.

III. Capital Projects

IV. Future Asset Maintenance Items.

V. Engineer's Report Complete.

b) Water Quality Report - February 2026.

c) Discussion on Lake 11 Improvements.

III. District Manager

a) **Important Meeting Dates for the remainder of FY2026:**

I. Next Meeting: Thursday, May 21, 2026.

II. Candidate Qualifying Period: June 8, 2026 - June 12, 2026 (Seats 1, 2, & 4).

III. Thursday, June 18, 2026, Public Hearing - Fiscal Year 2027 Budget.

b) Financial Report for the period ending March 31, 2026 (unaudited).

Pages 44-118

6. Supervisors Requests.

I. Supervisor Mark Scimio - Discussion of potential modifications to District golf course.

AGENDA

7. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

8. Adjournment.

Meeting Schedule - FY 2026

Thursday, October 23, 2025	Thursday, November 20, 2025
Thursday, December 18, 2025	Thursday, January 15, 2026
Thursday, February 19, 2026	Thursday, March 19, 2026
<u>Thursday, April 16, 2026</u>	Thursday, May 21, 2026
Thursday, June 18, 2026	Thursday, July 16, 2026
Thursday, August 20, 2026	Thursday, September 17, 2026

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 3: Minutes - March 19, 2026 - Regular Meeting.

Item 4: Is the continuation of the District's Budget review for the Fiscal Year 2027 Budget. The Budget timeline is as follows:

Date of Action	Action Required	Description
April 16, 2026, and May 21, 2026	Continued Discussion/Amendments of Proposed Budget	No Action required
June 18, 2026	Public Hearing to Adopt Proposed Budget	ADOPTION REQUIRED
Week of August 21, 2026	Adopted Assessment Rate to Property Appraiser/Tax Collector	Manager Responsibility

During this discussion, Members will be allowed to offer amendments to delete or reduce any line item in the Budget as well as propose any additional item(s) that a Board Member wants to add to the Budget.

The Public Hearing for the Fiscal Year 2027 Budget has been set for Thursday, June 18, 2026, at 1:00 P.M. at Esplanade Golf and Country Club, 8910 Torre Vista Lane, Naples, Florida 34119. The Board will continue to discuss the Proposed Budget during the April 16, 2026, and May 18, 2026 meetings.

With the Fiscal Year 2027 Budget, the District is now entering its fifth (5th) year of operations and maintenance of the infrastructure within the District, which includes the Stormwater Management System, i.e. Lakes, Littorals, Lake Banks and Stormwater pipes, Main Irrigation Station, the Front Entrance landscaping, Bridge, Roadway, and Berms.

During Fiscal Year 2026, we have made substantial gains in operations and are now in year one (1) of the second Five (5) year plan to restore the entire lake bank system.

The Fiscal Year 2027 Budget plan for operations and capital continue on a steady plan to keep the Community's assets well maintained insuring that the District's operations plans include a forward plan for the future in identifying life expectancy and evaluating certain assets that are nearing the end of their useful life.

Item 5: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

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

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The Regular Meeting of the Board of Supervisors of the Flow Way Community Development District was held on Thursday, March 19, 2026 at the Esplanade Golf and Country Club, 8910 Torre Vista Lane, Naples, FL 34119. It began at 1:00 p.m. and was presided over by Ron Miller, Vice Chairperson, and James P. Ward as Secretary.

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Present and constituting a quorum:

Ron Miller	Vice Chairperson
Bart Bhatla	Assistant Secretary
Tom Kleck	Assistant Secretary
Mark Scimio	Assistant Secretary

Absent:

Zack Stamp	Chairperson
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Also present were:

James P. Ward	District Manager
Jimmy Messick	District Engineer
Michael Pawelczyk	District Counsel

Audience:

Jane Kessler
Suzanne Sanders
Tom Sanders
Spiro Pappan
Sarah Shine
Niki O'Connor
Steve Baker
Steve Diorio
Charles Machac
Joe Stigliano

All residents' 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. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Vice Chairperson Ron Miller called the meeting to order at approximately 1:00 p.m. Roll call was conducted, and all Members of the Board were present, with the exception of Supervisor Stamp, constituting a quorum.

49 SECOND ORDER OF BUSINESS Public Comments

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51 Vice Chairperson Miller thanked the members of the public who were present for attending.
52 He discussed public comment opportunities and protocols.

53

54

55 THIRD ORDER OF BUSINESS Consideration of Minutes

56

57 February 19, 2026 - Regular Meeting Minutes

58

59 Vice Chairperson Ron Miller asked if there were any additions, corrections, or deletions to the
60 Minutes; hearing none, he called for a motion.

61

62 **On MOTION made by Bart Bhatla, seconded by Tom Kleck,**
63 **and with all in favor, the February 19, 2026 Regular Meeting**
64 **Minutes were approved.**

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67 FOURTH ORDER OF BUSINESS Discussion

68

69 Discussion on Lake 11 improvements

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71 Vice Chairperson Miller explained Lake 11 was the Hatcher property lake which was dry and
72 did not look very nice. He noted it was considered a community eyesore. He indicated the
73 Board was taking ideas regarding how to fix the lake so it would not be such an eyesore. He
74 said the ideas thus far included landscaping (fairly affordable, \$50,000 to \$70,000 dollars and
75 could quickly be done), excavating the lake (\$3 million to \$5 million dollars and could take a
76 while), filling it in and grassing it over (which was not allowed by SFWMD), and other various
77 ideas. He asked for Board thoughts.

78

79 Mr. Mark Scimio stated he did not feel excavating the lake was a feasible idea because it was
80 very expensive. He said he would like to see additional landscaping along the roadside, and
81 littoral shelf planting within the lake itself; however, he understood there was no money in the
82 budget for these things right now.

83

84 Ms. Gabby Bersons (ph) (indecipherable).

85

86 Mr. Tom Kleck stated he did not have any objections to landscaping the area. He said he did
87 not like the idea of blasting and excavating the lake. He stated he worried doing so might
88 damage the foundations of the homes surrounding the lake.

89

90 Mr. Bart Bhatla stated he also was in favor of screening the lake with additional landscaping
91 and believed the CDD should spend the money to do so. He said he did not think planting
92 littorals would be worthwhile because he worried the plants would simply die. He proposed
93 the engineer research reconfiguring the lake and finding other viable options. He said he
94 believed reconfiguring the lake would be a good and potentially affordable option.

95

96 Vice Chairperson Miller stated it sounded like the Board wanted to do something more to
97 improve the lake. He asked Mr. Ward and Mr. Messick to officially look into the situation and
98 come up with some ideas to present to the Board.

99

100 The Board concurred.

101

102 Mr. Bhatla agreed the Board definitely wanted to facilitate improvement.

103

104 Mr. Messick stated the lake itself could not be reconfigured. He asked if Mr. Bhatla was asking
105 for engineering to present reconfigured planting plans or landscaping plans.

106

107 Mr. Bhatla said he believed one side of the lake could be filled and the other side of the lake
108 could be excavated further to reduce the channel and then in the filled area additional
109 plantings could be made. He explained in the environmental business this could be done. He
110 asked Mr. Messick to develop conceptual plans and then the conceptual plans could be
111 taken to SFWMD for consideration; he believed SFWMD might approve, especially if the
112 channel which was excavated was toward the roadside.

113

114 Mr. Messick stated he did not believe SFWMD would approve, but he could obtain proposals
115 for Mr. Bhatla's idea.

116

117 Mr. Bhatla said it was worth exploring.

118

119 Vice Chairperson Miller stated he wanted Mr. Messick to come up with creditable ideas for
120 the Board to consider.

121

122 Ms. Kessler stated there was an area in the local botanical garden which was similar to Lake
123 11 but grew well and looked nice in both dry and wet seasons. She suggested visiting the site
124 and considering something similar for Lake 11.

125

126 Vice Chairperson Miller noted the Board was limited in what it could do to Lake 11 by the
127 SFWMD permit. He noted the challenge was for Staff to find options which could be
128 accomplished within the limits of the permit. He noted the size of the lake could not be
129 reduced, the volume of water the area could hold could not be reduced.

130

131 Discussion ensued regarding Lake 11 being a stormwater storage area; and Lake 11
132 preventing the homes in the area from flooding during storm events.

133

134 Ms. Niki O'Connor asked what the Board meant by increasing the landscaping and irrigation
135 around the lake.

136

137 Vice Chairperson Miller explained he meant planting additional landscaping around the lake
138 to hide it. He said the irrigation system idea was to install irrigation in the lake itself to water
139 plants in Lake 11 during the dry season to prevent plant failure. He discussed the plants
140 installed in Lake 11 which have perished over the last three years.

141

142 Ms. Suzanne Sanders noted she lived on Lake 11. She stated she felt Taylor Morrison failed to
143 create a proper littoral shelf on the lake and the lake looked terrible. She discussed how the

144 community felt the lake was particularly ugly. She said she did not understand how the
145 county could approve of the lake as it was currently.

146
147 Vice Chairperson Miller agreed the lake needed improvement. He said somehow Taylor
148 Morrison got the lake approved and now the community was stuck with it.

149
150 Mr. Messick discussed how Taylor Morrison got the lake approved by SFWMD as a shallow
151 water retention area.

152
153 Ms. Sanders noted other lakes were being repaired in the community. She asked why Lake 11
154 could not be repaired.

155
156 Mr. Messick noted the lakes being repaired throughout the community were being repaired
157 to permit standards; Lake 11 was at permit standards. He said Lake 11 was in compliance
158 with the permit. He noted this did not mean Lake 11 was a good design, but it was in
159 compliance with the permit requirements.

160
161 Mr. Tom Kleck discussed how Taylor Morrison began digging the lake but stopped because
162 they hit solid rock and it was too expensive to dig further.

163
164 Mr. Steve Diorio noted each of the homeowners around this lake were given a \$50,000 dollar
165 price reduction for lack of a lake in this location. He noted subsequent buyers understood
166 what was being purchased. He said he agreed it looked terrible and was a problem but did
167 not feel the CDD and the rest of the community should be responsible for this problem; the
168 13 homes along Lake 11 should be paying for the improvements. He said if the CDD was
169 going to pay for the Lake 11 problem, it should also pay to solve the problem for the
170 residents who were backed up to the 4 story apartment building which was not there when
171 the community was originally built, and for the residents who were backed up to the preserve
172 area which was all dried up and damaged by the hurricane. He asked what the CDD would
173 do for the residents who lived on hole 17 which needed improvement. He noted this was a
174 bad situation, but 99 percent of the community should not be responsible for 1 percent of
175 the community's problem. He asked for the CDD to move forward with the landscaping,
176 mitigate it, shroud it. He noted it was possible the lake would naturalize on its own after a
177 couple of years of rainfall. He thanked the CDD for its work. He noted the entrance looked
178 wonderful and he liked the Christmas lights.

179
180 Ms. ____ 30:19 agreed with Mr. Diorio. She said the area which was visible along the
181 roadway was the only thing which affected the entire community.

182
183 Mr. ____ indicated he was one of the residents who lived on the lake and he disagreed with
184 Mr. Diorio. He felt something should be done for all the residents, including those who lived
185 on the lake. He stated he believed his home would have a higher value if the lake were fixed
186 and he felt his home should have that higher value.

187
188 Mr. Charlie Machac stated (indecipherable). He suggested cleaning out the rocks as step
189 one.

190

191 Mr. Joe Stigliano stated he paid a premium for his home and Lake 11 negatively affected his
192 home's marketability. He suggested putting fake flowers in the lake. He discussed using
193 reclaimed water to solve the problem. He distributed copies of a proposal developed by a
194 professional for consideration.

195
196 Vice Chairperson Miller stated Mr. Messick would review the proposal submitted by Mr.
197 Stigliano.

198
199 Ms. Lisa _____ said Lake 11 was an embarrassment to the entire community, not just the
200 residents who lived on the lake.

201
202 Vice Chairperson Miller stated he believed the Board agreed this was an eyesore for the
203 entire community, not just the residents who lived on the lake.

204
205 Ms. Lisa discussed the view from her backyard which included an outhouse, two cranes, a pit
206 and a chain link fence.

207
208 Vice Chairperson Miller noted that her view was of the habitat development and beyond the
209 control of the CDD. He suggested telling the HOA.

210
211 Discussion ensued regarding the elevation of the lakes throughout the community; the
212 possibility of slowing down the drainage from Lake 11 temporarily to bring up the water
213 level; the lakes being connected by underground pipes and designed to rise and fall equally;
214 cleaning the stormwater pipes being a regular maintenance item; cleaning the rocks and
215 debris out of Lake 11 potentially greatly improving the view; how cleaning out the lake could
216 be done mechanically or by hand; the shallow depth of Lake 11; the depths of the other
217 lakes; the slope of the littoral shelves being inadequate; and the possibility of laying down a
218 membrane in Lake 11 to improve the look of the lake.

219
220 Mr. Messick indicated he pulled up the plans for Lake 11. *There are maximum slopes that are*
221 *required for the permit at 8 to 1, so one foot down you have to go 8 feet into the lake. The*
222 *elevations for the bottom of littoral shelves are 11.5, where the top of bank are at 16.2, but*
223 *control is at 13.5, so the control is 2 feet higher than the bottom of the littorals. In the wet*
224 *season they will be wet, but if you get hurricanes or rainy season and it is inundated with water*
225 *for a long period of time, that's when we have a problem. There are notes here about bottom*
226 *of the lake elevations for basin 1 and basin 2. They say that basin 1, bottom of the lake*
227 *elevations are -21.6 and basin 2 is -21.5. The plans state they are all that elevation. He*
228 *discussed how to calculate the depth of the lakes using these numbers.*

229

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231 **FIFTH ORDER OF BUSINESS** **Discussion**

232

233 **Continuation of Fiscal Year 2027 Budget Discussion**

234

235 Vice Chairperson Miller reported fiscal year 2027 was from October 1, 2026 to September
236 30, 2027. He stated the preliminary budget was a good budget with integrity and the
237 assessment rate would remain the same as it was in fiscal year 2026. He noted there was
238 nothing in the preliminary budget for Lake 11, however. He stated there was also nothing in

239 the budget for making community improvements such as adding rip rap to some of the lake
240 banks. He suggested considering adding money to the budget for improvements.

241
242 Mr. Ward stated in the 5 year capital program, in fiscal year 2027 lake 2 and lake 7 would
243 have a little work done, and a little work was planned for Lake 11 but it would not address any
244 of the larger issues with Lake 11.

245
246 Vice Chairperson Miller asked the Board to comment. He noted there were budget deadlines
247 to be met.

248
249 Mr. Ward indicated the Board approved the budget for purposes of setting the public
250 hearing which was set for June 18, 2026. He reported the assessment rate was \$1,845 dollars
251 with a cap rate of \$2,200 dollars. He stated if the Board wished to increase the assessment
252 rate an amendment to the budget would need to be made at today's meeting. He said under
253 no circumstances could the Board go above the cap rate without sending mailed notice to
254 residents and if the Board wished to go above the cap rate then the public hearing date
255 would also need to be amended to the latter part of July at the latest.

256
257 Discussion ensued regarding the budget and whether the budget needed to be increased to
258 accommodate improvements to Lake 11.

259
260 Ms. _____ asked if the CDD could utilize Esplanade landscaping for Lake 11.

261
262 Vice Chairperson Miller explained the CDD had its own landscaping, and the HOA had its
263 own landscaping; basically, the CDD owned the front gate landscaping.

264
265 *Mr. Scimio: Everybody gets a tax bill, and that bill includes something from Flow Way CDD.*
266 *That number is \$1,845 dollars per year for the budget, plus every home has a bond amount.*
267 *That number goes to the County and once it goes to the County we cannot change it. That's*
268 *why the budget has to be approved in June, or the latest August, because that rolls into the*
269 *tax bills. That's why it's important for us as a Board to get the budget approved, go to public*
270 *hearing on June 18, and then it's set in stone.*

271
272 *Mr. _____: I'm hearing there's a possibility of screening with landscaping, whether or not we*
273 *irrigate the bottom is another chapter, raking and grooming the bottom of the pit seems an*
274 *imminent thing to do while it's dry and if we don't get our act together here you're saying we*
275 *will end up having to live with this until 2028?*

276
277 *Vice Chairperson Miller: Yes*

278
279 *Mr. Scimio: If we want to do something now it would have to come out of this year's budget*
280 *and I don't know where we might have a surplus.*

281
282 *Vice Chairperson Miller: If we were looking at landscaping for \$50,000 dollars for fiscal year*
283 *2027 without putting anything specific into the budget, I think the CDD could cover that. But if*
284 *they come back with a recommendation that is hundreds of thousands of dollars and we don't*
285 *get it into the budget, then yes we would be looking at 2028.*

286

287 Discussion continued regarding the budget.

288

289 Mr. Ward stated the ideas presented today were worthy of additional research but
290 researching and planning took time and would not fit into the fiscal year 2027 budget
291 process.

292

293 Mr. Kleck asked what it would cost to rake and clean out the lake.

294

295 Ms. _____ responded it would cost approximately \$25,000 to \$30,000 dollars.

296

297

298 **SIXTH ORDER OF BUSINESS**

Staff Items

299

300 **I. District General Counsel - Billing, Cochran, Lyles, Mauro & Ramsey, P.A.**

301

301 **a. Litigation updates**

302

303 *Mr. Michael Pawelczyk: There has been no activity on the litigation side other than there*
304 *is a motion to dismiss scheduled for mid-May on the civil side for the Colosi litigation*
305 *filed by special counsel to dismiss the complaint. We haven't heard anything on the*
306 *appeal side.*

307

308 **II. District Engineer - Calvin, Giordano & Associates**

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309 **a. Engineer's Report**

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310 **1) Purpose**

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311 **2) Current Asset Updates:**

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312 **1. Landscaping**

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313 **2. Entrance Maintenance**

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314 **3. Lake Maintenance**

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315 **4. Irrigation Pump House**

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316 **5. External Preserves**

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317 **6. Cane Toads**

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318 **3) Capital Projects**

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319 **4) Future Asset Maintenance Items**

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320 **5) Engineer's Report Complete**

321

322 Mr. Jimmy Messick reviewed and summarized his report: the annuals were rotated
323 and fertilization was scheduled for the end of March, jewel palms had annual trunk
324 injections at the end of March to prevent lethal yellow and white fly; the fountains
325 were being serviced, and fountain cleaning would be performed more often to
326 prevent clogging. He stated lake maintenance included treatment of shoreline weeds.
327 He listed the lakes which were treated and what was done in each. He indicated he
328 received approval for the capital improvement plan for the lake bank restoration
329 projects in lake 22, 23 and 14 which included Geosocks and rip rap; this would begin
330 on Monday, March 23rd. He stated lake 7 was added as well and would be done first;
331 work would be done on the homeowners' side of the lake. He indicated he would
332 obtain proposals for conceptual landscaping plans for Lake 11 and would look into
333 whether or not the bank could be reconfigured. He stated he would look into
334 modifying the drainage system, remodeling and redoing drainage calculations if the
Board wished but this would be an expensive and lengthy process. *We have started*

335 *talks with a landscape architect who may be able to work with Audubon and get a*
336 *grant to cover the design side, and then we would just be responsible for the*
337 *construction. That is to be determined as well.*

338
339 Vice Chairperson Miller noted a chemical was added to some of the lakes to improve
340 clarity and the results were lovely. He asked if this chemical could be added to all the
341 lakes.

342
343 Mr. Ward explained as a maintenance item a chemical dye was added to the lakes for
344 clarity purposes and to reduce algae levels. He noted he could look into increasing
345 the amount of dye used, but it was a balancing act; too much dye could hurt the lake
346 ecosystems.

347
348 Mr. Messick stated the CDD had a water quality company who came in, tested the
349 water at various sample points and provided reports and recommendations. He noted
350 these reports and recommendations were used by the vendor to treat the lakes.

351
352 Vice Chairperson Miller asked if a lake had to have an algae problem for the chemical
353 dye to be administered.

354
355 Mr. Ward responded in the negative; the chemical had other benefits. He stated he
356 would take a look and see if the chemical could be used in all the lakes to improve
357 water clarity within the context of the budget.

358
359 Mr. Messick agreed but noted it was important not to overtreat the lakes as well.

360
361 Discussion ensued regarding cordgrass growing around the lakes.

362
363 Mr. Messick continued: irrigation numbers were being watched to ensure the CDD
364 did not use more water than was permitted.

365
366 Discussion ensued regarding irrigation work behind hole 9.

367
368 Mr. Messick indicated the irrigation work behind hole 9 was not the responsibility of
369 the CDD. He provided a picture of the newly installed fence on the Hatcher parcel. He
370 stated he was still waiting for permits for the external preserve fencing. He reported
371 the coyote monitoring plans were placed on hold by the HOA until further notice. He
372 reported approximately 220 adult toads were removed last month, tadpoles were
373 removed; cane toad and tadpole numbers would begin increasing as the weather
374 warmed. He indicated he was developing a fire prevention management plan; the
375 CDD was hiring an ecologist vendor to assist the CDD in reduction of hazardous fuel
376 accumulation in the preserves while maintaining compliance with requirements
377 outlined by SFWMD. He explained why a fire prevention plan was important.

378
379 Mr. Scimio asked if the recent fire in the area was in Flow Way preserves.

380
381 Mr. Messick responded the fire was not in Flow Way CDD's preserve area; it was in a
382 neighboring development preserve area.

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Ms. _____ stated Lake 11 was seen by everyone who drove into the development. She asked if Lake 11 was included in the lake bank maintenance plan and would get rip rap.

Vice Chairperson Miller explained lake maintenance was keeping the lake banks within permit specifications and the Board was discussing the improvement of Lake 11, not just maintaining Lake 11.

Mr. Messick indicated Lake 11 was included in the lake bank maintenance plan.

Ms. _____ stated the other lakes' littoral shelves look very healthy, while Lake 11's littoral shelves looked terrible. She said there must be something which could be done.

Mr. Kleck stated the lake membrane liner which Kevin suggested was one way to possibly solve the problem. He said the liner was like an above ground pool liner which could hold the water in the lake. He stated when he lived in Lee County, Tuscany Reserve put liners in all the lakes, and the water levels never went down in dry season.

Mr. Messick asked if Mr. Kleck intended for the lake liner to be installed on the littoral shelves.

Mr. Kleck responded in the affirmative.

Discussion ensued regarding water evaporating from the lake and then being able to see the plastic liner; rainfall being needed to keep the water level up in Lake 11 even with a liner; the possibility of using a liner in Lake 11 to retain water in Lake 11 throughout the year and whether this would work.

Mr. Messick did not think lining Lake 11 would solve the problem because there was a pipe connected to Lake 11 and the water would still drain and balance out with the rest of the lake water system.

Ms. _____ suggested using irrigation to keep Lake 11 plants alive.

Vice Chairperson Miller stated the irrigation idea was under consideration.

III. District Manager - JP Ward & Associates, LLC

a. Important Meeting Dates for the Remainder of Fiscal Year 2026:

i. Next Meeting: April 16, 2026

ii. Thursday, June 18, 2026, Public Hearing - Fiscal Year 2027 Budget

b. Financial Report for the period ending January 31, 2026 (unaudited)

No report.

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SEVENTH ORDER OF BUSINESS **Supervisor’s Requests**

There were no Supervisor’s requests.

EIGHTH ORDER OF BUSINESS **Public Comments**

Vice Chairperson Miller asked if there were any additional public comments.

Mr. Steve Baker asked if the walking trail or golf course reconstruction was within the CDD’s purview.

Vice Chairperson Miller responded in the negative.

NINTH ORDER OF BUSINESS **Adjournment**

The meeting was adjourned at approximately 2:40 p.m.

On MOTION made by Mark Scimio, seconded by Tom Kleck, and with all in favor, the Meeting was adjourned.

Flow Way Community Development District

James P. Ward, Secretary

Zack Stamp, Chairperson

Flow Way

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

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**Proposed Budget - General Fund
Fiscal Year 2027
Budget Summary**

Description	Fiscal Year 2026 Budget	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	Partial Funding 1st Quarter Operations
Assessments - On-Roll	\$ 2,184,483	\$ 2,184,483	\$ 2,184,486	Assessments from Property Owner's
Preserve Contribution - Esplanade Master HOA	\$ 122,450	\$ 122,450	\$ 89,025	Master HOA Contribution (50% of Actual Costs)
Interest Income - General Account	\$ -	\$ 25,463	\$ 22,917	Florida Municipal Investment Trust
Total Revenue and Other Sources	\$ 2,306,933	\$ 2,332,396	\$ 2,296,427	
Appropriations				
General Government				
Administration	\$ 179,276	\$ 198,035	\$ 203,314	Administration
Legal	\$ 42,000	\$ 32,360	\$ 42,000	General Legal
Engineering	\$ 57,000	\$ 37,962	\$ 57,000	General Engineering
Stormwater Management Services				
Preserve Area Maintenance	\$ 258,800	\$ 261,800	\$ 214,050	Internal Preserves - External Fencing
Lake, Lake Bank and Littoral Shelf Maintenance	\$ 687,110	\$ 697,620	\$ 590,551	Maint. Continued Lake Bank Restoration
Community Wide Irrigation System	\$ 133,560	\$ 196,027	\$ 186,339	Maint. Capital for Backup Well
Landscaping Services	\$ 651,138	\$ 614,383	\$ 607,989	Maintenance
Reserves & Overall Contingencies:	\$ 210,670	\$ 210,670	\$ 306,860	Unforeseen Operations/Natural Disaster
Discounts on Early Payments	\$ 87,379	\$ 87,379	\$ 88,324	Discount for Early Payment Tax Bills
Total Expenditures and Other Uses	\$ 2,306,933	\$ 2,336,236	\$ 2,296,427	
Net Increase/(Decrease) in Fund Balance	\$ 0	\$ (3,840)	\$ -	Change from Current Year Operations
Fund Balance - Beginning/Anticipated at October 1st	\$ 889,376	\$ 889,376	\$ 1,096,206	
Additions to Fund	\$ 210,670	\$ 210,670	\$ 306,860	Budgeted Funds for Long Term Capital Planning
Total Fund Balance - Ending /Anticipated at September 30th	\$ 1,100,047	\$ 1,096,206	\$ 1,403,066	Anticipated Cash Balance at FYE
Use of Funds				
Reserved for Operations (1st 2 Months)	\$ 384,489	\$ 389,373	\$ 331,595	Partial Funds 1st Qtr Operations
Asset Reserve	\$ -	\$ -	\$ 85,933	Asset Maintenance Reserve
Storm Event's/Unforeseen Capital/Operations Reserve	\$ 715,558	\$ 706,834	\$ 1,071,472	Long Term Asset Restoration/Hurricane (Est. Balance at FYE)
Total Fund Balance	\$ 1,100,047	\$ 1,096,206	\$ 1,403,066	
Assessment Rate (Current and Proposed)	\$ 1,845.00		\$ 1,845.00	Assessment Rates
Adopted CAP Rate	\$ 2,214.01		\$ 2,214.01	Cap Rate which triggers mailed notices
Total Units Subject to Assessment:	1184		1184	Residential Units subject to Assessment

Flow Way Community Development District
Proposed Budget - General Fund
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income - General Account	\$ -	\$ 6,366	\$ 25,463	\$ 22,917	Interest on General Bank Account
Special Assessment Revenue					
Assessments - On-Roll	\$ 2,184,483	\$ 1,829,132	\$ 2,184,483	\$ 2,184,486	Assessments from Property Owner's
Miscellaneous Revenue					
Preserve Contribution - Esplanade Master HOA	\$ 122,450	\$ -	\$ 122,450	\$ 89,025	Master HOA Contribution (50% of Actual Costs)
Total Revenue and Other Sources	\$ 2,306,933	\$ 1,835,498	\$ 2,332,396	\$ 2,296,427	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 12,000	\$ 2,000	\$ 11,000	\$ 12,000	Statutory Required Fees
Executive					
Professional - Management	\$ 45,200	\$ 11,300	\$ 45,200	\$ 50,000	District Manager
Financial and Administrative					
Audit Services	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,400	Statutory required audit yearly
Accounting Services	\$ 17,500	\$ 4,375	\$ 17,500	\$ 19,000	All Funds
Assessment Roll Preparation	\$ 17,500	\$ 4,375	\$ 17,500	\$ 19,000	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 3,500	\$ 257	\$ 3,500	\$ 3,500	Statutory Required Legal Advertising
Trustee Services	\$ 25,993	\$ 3,950	\$ 25,923	\$ 26,423	Trust Fees for Bonds
Dissemination Agent Services	\$ 5,500	\$ 1,250	\$ 5,500	\$ 5,500	Required Reporting for Bonds
Bond Amortization Schedules	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
Property Appraiser & Tax Coll. Fees	\$ 15,500	\$ 35,221	\$ 35,221	\$ 30,000	Fees to place assessments on the tax bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Bank Account
Communications and Freight Services					
Postage, Freight & Messenger	\$ 250	\$ 9	\$ 250	\$ 250	Agenda Mailings and other misc. mail
Computer Services (Web Site)	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web site
Insurance					
	\$ 22,608	\$ 23,116	\$ 23,116	\$ 23,816	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 1,600	\$ -	\$ 1,200	\$ 1,600	Agenda books and copies
Legal Services					
General Counsel	\$ 40,000	\$ 7,590	\$ 30,360	\$ 40,000	District Attorney
Special Counsel - Preserves Regulatory	\$ 2,000	\$ 526	\$ 2,000	\$ 2,000	Special Counsel - SFWMD Preserve Compliance
Sub-Total	\$ 221,276	\$ 99,444	\$ 230,395	\$ 245,314	
Other General Government Services					
Engineering					
General Engineering	\$ 57,000	\$ 6,991	\$ 37,962	\$ 57,000	Engineer
Sub-Total	\$ 57,000	\$ 6,991	\$ 37,962	\$ 57,000	

Flow Way Community Development District
Proposed Budget - General Fund
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Emergency & Disaster Relief Services					
Hurricane Services	\$ -	\$ -	\$ -	\$ -	
Community Wide Irrigation System					
Professional Services					
Asset Management	\$ 30,000	\$ 3,249	\$ 30,000	\$ 30,000	Field Operations Manager
Consumptive Use Permit Monitoring	\$ 15,000	\$ -	\$ 16,000	\$ 18,000	SFWMD Permit Compliance Requirements
Utility Services					
Electric - Pump Station	\$ 46,000	\$ 11,330	\$ 45,318	\$ 46,000	Pumps Station Electric
Electric - Recharge Pumps	\$ 2,000	\$ 3,490	\$ 13,961	\$ 14,659	Two pumps; for water withdrawal from aquifer/irrigation lake
Repairs and Maintenance					
Pump Station and Wells	\$ 30,000	\$ 71,687	\$ 81,687	\$ 8,000	Preventative Maint./wet well water treatment and pump repairs
Recharge Pumps	\$ 4,000	\$ -	\$ 3,500	\$ 4,000	Pump and Meter Repairs
Main Line Irrigation System	\$ 5,000	\$ -	\$ 4,000	\$ 5,000	Irrigation Main line Repairs
Contingencies	\$ 1,560	\$ -	\$ 1,560	\$ 680	4% of Repairs and Maintenance
Capital Outlay					
Irrigation Pump Station	\$ -	\$ -	\$ -	\$ 60,000	See CIP for Detail (Backup Pum/Motor & Pump Station Imp.)
Sub-Total	\$ 133,560	\$ 89,756	\$ 196,027	\$ 186,339	
Stormwater Management Services					
Preserve Area Maintenance					
Environmental Engineering Consultant					
Task 2 - Monthly site visits	\$ 18,000	\$ -	\$ 18,000	\$ 13,500	On-going - anticipated completion in FY 27
Task 3 - Reporting to Regulatory Agencies	\$ 7,500	\$ -	\$ 7,500	\$ -	On-going - anticipated completion in FY 27
Contingencies	\$ -	\$ -	\$ -	\$ -	
Repairs and Maintenance					
Wading Bird Foraging Areas	\$ 6,300	\$ -	\$ 6,300	\$ 4,725	Permit Requirements
Internal Preserves	\$ 7,000	\$ -	\$ 10,000	\$ 5,250	Routine Maintenance of Internal Preserves
Western Preserve	\$ 36,000	\$ -	\$ 36,000	\$ 27,000	External Preserves
Northern Preserve Area 1	\$ 63,800	\$ -	\$ 63,800	\$ 47,850	External Preserves
Northern Preserve Area 2	\$ 106,300	\$ -	\$ 106,300	\$ 79,725	External Preserves
Contingencies	\$ 4,900	\$ 3,071	\$ 4,900	\$ 4,500	Fixed Amount
Capital Outlay					
Internal and External	\$ 9,000	\$ -	\$ 9,000	\$ 31,500	See CIP for Detail
Sub-Total	\$ 258,800	\$ 3,071	\$ 261,800	\$ 214,050	
Lake, Lake Bank and Littoral Shelf Maintenance					
Professional Services					
Asset Management	\$ 50,000	\$ 4,290	\$ 50,000	\$ 40,000	Field Operations Manager
NPDES Monitoring	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	

Flow Way Community Development District
Proposed Budget - General Fund
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Repairs & Maintenance					
Aquatic Weed Control	\$ 188,000	\$ 40,728	\$ 163,177	\$ 163,177	Weekly spraying Lakes
Littoral Shelf - Invasive Plant Control/Monitoring	\$ 43,000	\$ 8,745	\$ 39,980	\$ 43,000	Monthly control of Invasives, maintain littoral areas, Qtr Reporting
Lake Bank Maintenance	\$ 30,000	\$ 2,307	\$ 30,000	\$ 30,000	Periodic maintenance of lake banks
Water Quality Testing	\$ 15,000	\$ -	\$ 11,850	\$ 18,000	Three times/year
Cane Toad Removal Program	\$ 35,000	\$ 12,150	\$ 69,648	\$ 37,000	Joint Pgm with HOA - CDD responsibility for Lakes
Littoral Shelf Maintenance	\$ 25,000	\$ -	\$ 38,600	\$ 15,000	Maint. of Littorals (New Littorals in Capital for FY 2025)
Control Structures, Catch basins & Outfalls	\$ 60,000	\$ -	\$ 60,000	\$ 40,000	Rotating Three Year Program (50% silt Cleaned)
Contingencies	\$ 15,840	\$ -	\$ 15,840	\$ 13,847	4% of Repairs and Maintenance
Capital Outlay					
Improvement to Water Quality/sign replacements/Fountains	\$ 2,000	\$ -	\$ 2,000	\$ 35,000	See CIP for Detail
Littoral Shelf Planting	\$ 2,000	\$ 2,725	\$ 2,725	\$ 45,000	See CIP for Detail
Lake Bank Erosion Restorations	\$ 187,000	\$ -	\$ 187,000	\$ 86,100	See CIP for Detail
Contingencies & CEI	\$ 32,470	\$ 1,047	\$ 25,000	\$ 22,627	See CIP for Detail
Sub-Total	\$ 687,110	\$ 71,991	\$ 697,620	\$ 590,551	
Landscaping Services					
Professional Services					
Asset Management	\$ 40,000	\$ 9,069	\$ 40,000	\$ 45,000	Field Operations Manager
Utility Services					
Potable Water - Fountains	\$ 3,700	\$ 356	\$ 2,623	\$ 2,754	Two (2 Fountains)
Community Entrance (Landscaping)					
Repairs & Maintenance					
Landscaping Maintenance	\$ 178,000	\$ 39,413	\$ 163,060	\$ 178,000	Turf, Hedges, groundcover, trees, fertilizer, etc.
Tree Trimming	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	Yearly Trimming of Oak Branches
Landscape Replacements	\$ 35,000	\$ 6,431	\$ 40,000	\$ 40,000	Yearly Replacements as needed
Mulch Installation	\$ 33,000	\$ 9,997	\$ 19,994	\$ 20,000	Two (2) times/year replacement with touchup
Annuals	\$ 80,000	\$ 29,059	\$ 87,177	\$ 90,000	Three (3) times/year consistent with Master HOA
Annual Holiday Decorations	\$ 33,000	\$ 33,500	\$ 33,500	\$ 35,000	Lighting, Wreaths, etc. at Bridge and Entrance Monuments
Landscape Lighting	\$ 2,000	\$ -	\$ 2,000	\$ 22,000	Periodic repair of Decorative Lighting
Landscape Monuments	\$ 10,000	\$ -	\$ 5,000	\$ -	Periodic Pressure Washing/Repairs
Fountains	\$ 20,000	\$ 1,274	\$ 15,200	\$ 18,000	Weekly Service and Pump Repairs (as needed)
Bridge & Roadway - Main Entrance	\$ 18,000	\$ 850	\$ 7,500	\$ 8,000	Periodic Pressure Washing of Concrete and Brick Paver Repairs
Irrigation System	\$ 6,000	\$ 3,605	\$ 10,330	\$ 10,500	Periodic Repairs
Fertilizations - Palms	\$ 4,200	\$ 327	\$ 5,000	\$ 5,500	Palm Tree Fertilizer Program
Lawn - Rye Seeding	\$ -	\$ -	\$ -	\$ -	Periodic Rye Seeding of Entrance Sod
Bike/Walkway - Sealcoating/Misc. Repairs	\$ 27,000	\$ 1,200	\$ 27,000	\$ 3,000	Miscellaneous Repairs/Sealcoating of Walkway
Miscellaneous Repairs	\$ 6,000	\$ -	\$ 6,000	\$ 10,000	Other Miscellaneous items not accounted for separately
Contingencies	\$ 19,088	\$ -	\$ 15,000	\$ 18,600	4% of Repairs and Maintenance

Flow Way Community Development District
Proposed Budget - General Fund
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Capital Outlay					
Bridge (Painting)	\$ -	\$ -	\$ -	\$ 8,000	Included in Bridge & Roadway - Main Entrance
Pressure cleaning, sanding and sealing pavers	\$ 55,000	\$ 43,597	\$ 55,000	\$ -	See CIP for Detail
Landscaping	\$ 40,000	\$ -	\$ 40,000	\$ 57,500	See CIP for Detail
Contingencies & CEI	\$ 16,150	\$ 584	\$ 15,000	\$ 11,135	See CIP for Detail
Sub-Total	\$ 651,138	\$ 179,260	\$ 614,383	\$ 607,989	
Reserves & Overall Contingencies:					
Long Term Capital Planning/Hurricane Cleanup/Restoration	\$ 210,670	\$ 52,667	\$ 210,670	\$ 306,860	Reserve Added to Maintain Assessment Rate the Same
Other Fees and Charges					
Discounts on Early Payments	\$ 87,379	\$ -	\$ 87,379	\$ 88,324	Discount on assessments for November early payment - 4%
Total Expenditures and Other Uses	\$ 2,306,933	\$ 503,181	\$ 2,336,236	\$ 2,296,427	
Net Increase/(Decrease) in Fund Balance	\$ 0	\$ 1,332,317	\$ (3,840)	\$ -	Change from Current Year Operations
Fund Balances:					
Fund Balance - *Beginning/Anticipated at October 1st	\$ 889,376	\$ 889,376	\$ 889,376	\$ 1,096,206	
Current Year Reserve Appropriation	\$ 210,670	\$ 52,667	\$ 210,670	\$ 306,860	Budgeted Funds for Long Term Capital Planning
Fund Balance - Ending /Anticipated at September 30th	\$ 1,100,047	\$ 2,274,361	\$ 1,096,206	\$ 1,403,066	
Use of Funds					
Reserved for Operations (1st 2 Months)	\$ 384,489	\$ 83,863	\$ 389,373	\$ 331,595	Reserved for Operations (1st 2 Months)
Asset Reserve	\$ -	\$ -	\$ -	\$ 85,933	Asset Maintenance Reserve
Storm Event's/Unforeseen Capital/Operations Reserve	\$ 715,558	\$ 2,190,497	\$ 706,834	\$ 985,539	Long Term Asset Restoration/Hurricane
Total Fund Balance	\$ 1,100,047	\$ 2,274,361	\$ 1,096,206	\$ 1,403,066	
*Beginning balance at 10/1/2025 per audited financial statements					
Assessment Rate (Current and Proposed)	\$ 1,845.00			\$ 1,845.00	Assessment Rate
Adopted CAP Rate	\$ 2,214.01			\$ 2,214.01	Adopted Cap Rate
Total Units Subject to Assessment:	1184			1184	

Flow Way Community Development District
Proposed Budget - General Fund
Fiscal Year 2027
Capital Plan - Fiscal Years 2025 - 2032

Description of Item	2025	2026	2027	2028	2029	2030	2031	2032	Total
Stormwater Management Services									
Improvements to Water Quality									
Aerator/Fountain/Bubbler	\$ -	\$ -	\$ 33,000	\$ 36,000	\$ 35,000	\$ 38,000	\$ 39,000	\$ 40,000	\$ 221,000
Signage Replacements (Lakes/Perimeter)	\$ 22,725	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 38,725
Littoral Shelf Plantings	\$ 40,000	\$ 2,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 30,000	\$ 289,000
Sub-Total:	\$ 62,725	\$ 4,000	\$ 47,000	\$ 83,000	\$ 82,000	\$ 12,000	\$ 12,000	\$ 72,000	\$ 548,725
Erosion Restoration									
Lake 1 (No Capital Required)									\$ -
Lake 2			\$ 9,000						\$ 9,000
Lake 3					\$ 6,500				\$ 6,500
Lake 4							\$ 5,000		\$ 5,000
Lake 5A				\$ 3,900					\$ 3,900
Lake 5B (No Capital Required)									\$ -
Lake 6				\$ 4,000					\$ 4,000
Lake 7			\$ 33,300						\$ 33,300
Lake 8				\$ 3,000					\$ 3,000
Lake 9							\$ 11,000		\$ 11,000
Lake 10 (No Capital Required)									\$ -
Lake 11			\$ 12,000						\$ 12,000
Lake 12 (Damage from Hurricane Milton)	\$ 97,000								\$ 97,000
Lake 13				\$ 15,098					\$ 15,098
Lake 14		\$ 98,000							\$ 98,000
Lake 15A						\$ 14,000			\$ 14,000
Lake 15B (No Capital Required)									\$ -
Lake 16				\$ 8,910					\$ 8,910
Lake 17							\$ 43,000		\$ 43,000
Lake 18-19					\$ 15,000				\$ 15,000
Lake 20-21				\$ 11,385					\$ 11,385
Lake 22		\$ 66,000							\$ 66,000
Lake 23		\$ 23,000							\$ 23,000
Lake 24 (No Capital Required)									\$ -
Lake 25				\$ 12,870					\$ 12,870
Lake 26 (No Capital Required)									\$ -
Lake 27 (No Capital Required)									\$ -
Flow-Way			\$ 11,800						\$ 11,800
Miscellaneous Repairs			\$ 20,000	\$ 20,000	\$ 20,000	\$ 24,000	\$ 27,000	\$ 27,000	\$ 138,000
Sub-Total:	\$ 97,000	\$ 187,000	\$ 86,100	\$ 79,163	\$ 41,500	\$ 38,000	\$ 38,000	\$ 75,000	\$ 641,763
Contingencies (7%)	\$ 11,181	\$ 13,370	\$ 9,317	\$ 11,351	\$ 8,645	\$ 3,500	\$ 3,500	\$ 10,290	\$ 71,434
Construction Engineering (10%)	\$ 15,973	\$ 19,100	\$ 13,310	\$ 16,216	\$ 12,350	\$ 5,000	\$ 5,000	\$ 14,700	\$ 102,049
Total - Stormwater Management System	\$ 186,878	\$ 223,470	\$ 155,727	\$ 189,731	\$ 144,495	\$ 58,500	\$ 58,500	\$ 171,990	\$ 1,363,971

Prepared by:
JPWard Associates, LLC

Flow Way Community Development District
Proposed Budget - General Fund
Fiscal Year 2027
Capital Plan - Fiscal Years 2025 - 2032

Description of Item	2025	2026	2027	2028	2029	2030	2031	2032	Total
Internal and External Preserves									
Fencing and Gates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal: Hazardous Tree Removal	\$ 3,000	\$ 2,000	\$ 2,000	\$ 10,000	\$ 10,000	\$ 2,000	\$ 3,000	\$ 3,500	\$ 35,500
External: Hazardous Tree Removal	\$ 2,500	\$ 12,000	\$ 12,000	\$ 34,000	\$ 34,000	\$ 12,000	\$ 12,000	\$ 4,500	\$ 123,000
Internal: Cleaning Out - Fire Prevention	\$ 2,500	\$ 10,000	\$ 2,500	\$ 7,500	\$ 7,500	\$ 4,000	\$ 4,000	\$ 3,500	\$ 41,500
Exernal: - Cleaning Out - Fire Prevention	\$ 1,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 2,000	\$ 93,000
Total - External Preserves	\$ 9,000	\$ 39,000	\$ 31,500	\$ 66,500	\$ 66,500	\$ 33,000	\$ 34,000	\$ 13,500	\$ 293,000
Irrigation Pump Station									
Recharge Wells (Meter 2023 & Well 2024)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Backup Pump/Motor	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Backup Well Installation	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 135,000
Pump Station Improvements	\$ 110,000	\$ -	\$ 35,000	\$ 105,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 330,000
Total - Irrigation Pump Station	\$ 155,000	\$ -	\$ 60,000	\$ 105,000	\$ 65,000	\$ 20,000	\$ 65,000	\$ 20,000	\$ 490,000
Community Entrance									
Bridge (Painting)	\$ -	\$ -	\$ 8,000	\$ 18,000	\$ 8,000	\$ 20,000	\$ 8,000	\$ 22,000	\$ 84,000
Monuments (Painting)	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 15,000
Monuments (Fountains Pumps/Motor Replacer)	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Pressure Cleaning, Sanding and Sealing Pavers	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 120,000
Landscaping	\$ -	\$ 40,000	\$ 57,500	\$ 57,500	\$ 57,500	\$ 45,000	\$ 40,000	\$ 40,000	\$ 337,500
Lighting - (Replace Underground Electrical)	\$ -	\$ 30,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ -	\$ 100,000
Fence Replacement - Entrance Berm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies (7%)	\$ 8,400	\$ 8,750	\$ 4,585	\$ 7,035	\$ 5,985	\$ 10,850	\$ 4,060	\$ 4,690	\$ 54,355
Construction Engineering (10%)	\$ 12,000	\$ 12,500	\$ 6,550	\$ 10,050	\$ 8,550	\$ 15,500	\$ 5,800	\$ 6,700	\$ 77,650
Total - Community Entrance	\$ 140,400	\$ 146,250	\$ 76,635	\$ 117,585	\$ 100,035	\$ 181,350	\$ 67,860	\$ 78,390	\$ 908,505
Total - All Capital	\$ 491,278	\$ 408,720	\$ 323,862	\$ 478,816	\$ 376,030	\$ 292,850	\$ 225,360	\$ 283,880	\$ 3,055,476
Cost Per Residential Unit	\$ 431.53	\$ 359.01	\$ 284.47	\$ 420.58	\$ 330.30	\$ 257.23	\$ 197.95	\$ 249.35	

Capital Plan Summary

Description of Item	2025	2026	2027	2028	2029	2030	2031	2032	Total
Littoral Shelf Plantings	\$ 62,725	\$ 4,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 30,000	\$ 125,725
Erosion Restoration	\$ 97,000	\$ 187,000	\$ 86,100	\$ 79,163	\$ 41,500	\$ 38,000	\$ 38,000	\$ 75,000	\$ 673,883
Internal and External Preserves	\$ 9,000	\$ 39,000	\$ 31,500	\$ 66,500	\$ 66,500	\$ 33,000	\$ 34,000	\$ 13,500	\$ 209,500
Recharge Wells (Meter 2023 & Well 2024)	\$ 155,000	\$ -	\$ 60,000	\$ 105,000	\$ 65,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 288,000
Community Entrance	\$ 140,400	\$ 146,250	\$ 76,635	\$ 117,585	\$ 100,035	\$ 181,350	\$ 67,860	\$ 78,390	\$ 455,785
Total - All Capital	\$ 491,278	\$ 408,720	\$ 323,862	\$ 478,816	\$ 376,030	\$ 292,850	\$ 225,360	\$ 283,880	\$ 3,055,476

Flow Way Community Development District
Reserve Allocations
Fiscal Year 2027

										2027	FYE	FYE
										9/30/2026	9/30/2027	
ITEM NO.	COMPONENT	QUANTITY	UNIT	USEFUL LIFE - LOW (years)	USEFUL LIFE - HIGH (years)	Est. Date	REMAINING USEFUL LIFE	UNIT PRICE	CURRENT COST	AMOUNT FUNDED TO DATE	PROP 2027 RESERVE ALLOCATIONS	
I. Community Wide Irrigation System												
Irrigation	2" PVC Pipe	4,600	LF	50	100	2010	33	\$6.95	\$31,970.00	\$0.00	\$319.70	
Irrigation	4" PVC Pipe	13,500	LF	50	100	2010	33	\$20.01	\$270,135.00	\$0.00	\$2,701.35	
Irrigation	6" PVC Pipe	18,300	LF	50	100	2010	33	\$38.54	\$705,282.00	\$0.00	\$7,052.82	
Irrigation	8" PVC Pipe	3,100	LF	50	100	2010	33	\$58.30	\$180,730.00	\$0.00	\$1,807.30	
Irrigation	10" PVC Pipe	2,230	LF	50	100	2010	33	\$82.01	\$182,882.30	\$0.00	\$1,828.82	
Irrigation	12" PVC Pipe	3,240	LF	50	100	2010	33	\$192.37	\$623,278.80	\$0.00	\$6,232.79	
Irrigation	16" Cast Iron Pipe	480	LF	50	100	2010	33	\$378.30	\$181,584.00	\$0.00	\$1,815.84	
Irrigation	2" Irrigation Valves	39	EA	35	40	2010	18	\$9.10	\$354.90	\$0.00	\$8.87	
Irrigation	4" Irrigation Valves	12	EA	35	40	2010	18	\$14.00	\$168.00	\$0.00	\$4.20	
Irrigation	6" Irrigation Valves	10	EA	35	40	2010	18	\$168.20	\$1,682.00	\$0.00	\$42.05	
Irrigation	8" Irrigation Valves	6	EA	35	40	2010	18	\$162.00	\$972.00	\$0.00	\$24.30	
Irrigation	10" Irrigation Valves	4	EA	35	40	2010	18	\$1,494.00	\$5,976.00	\$0.00	\$149.40	
Irrigation	12" Irrigation Valves	4	EA	35	40	2010	18	\$1,825.00	\$7,300.00	\$0.00	\$182.50	
Irrigation	16" Irrigation Valves	2	EA	35	40	2010	18	\$13,100.00	\$26,200.00	\$0.00	\$655.00	
Irrigation	Irrigation System (Wiring, Solenoid, Valves, 12 Hinges)	12	EA	15	30	2010	-2	\$7,504.16	\$90,049.92	\$0.00	\$3,001.66	
Irrigation	Hatcher PaRcel - Pump Station	1	LS	15	30	2014	2	\$78,450.00	\$78,450.00	\$0.00	\$2,615.00	
Irrigation	Irrigation Pump House - Recharge Pumps	2	EA	10	12	2024	7	\$41,000.00	\$82,000.00	\$0.00	\$6,833.33	
Irrigation	Irrigation Pump House - Pump Building and Wet Well	1	LS	50	100	2010	33	\$220,000.00	\$220,000.00	\$0.00	\$2,200.00	
Irrigation	Irrigation Pump House - Electrical Panels	4	EA	35	40	2010	18	\$33,250.00	\$133,000.00	\$0.00	\$3,325.00	
Irrigation	Irrigation Pump House - Pumps and Motors	5	EA	13	15	2010	-4	\$15,160.00	\$75,800.00	\$0.00	\$5,053.33	
Irrigation	Irrigation Pump House - Sediment Filter	2	EA	20	25	2024	17	\$90,000.00	\$180,000.00	\$0.00	\$7,200.00	
Irrigation	Irrigation Pump House - 16" to 20" Cast Iron Piping	116	LF	50	100	2010	33	\$98.27	\$11,399.32	\$0.00	\$113.99	
Community Wide Irrigation System SUBTOTAL									\$3,089,214.24	\$0.00	\$15,888.99	
II. Stormwater Management System												
Stormwater	External Preserves - Barbed Wire Fencing	27,300	LF	10	20	2010	-7	\$14.63	\$399,399.00	0.00	19,969.95	
Stormwater	External Preserves - Vinyl Coating 6ft Chain Link Fence	3,300	LF	20	30	2010	3	\$24.00	\$79,200.00	0.00	2,640.00	
Stormwater	External Preserves - Concrete Slotted Barrier Fencing	3,400	LF	50	100	2010	33	\$98.05	\$333,370.00	0.00	3,333.70	
Stormwater	External Preserves - Preserve Access Gate	12	LF	15	20	2010	-2	\$233.33	\$2,799.96	0.00	140.00	
Stormwater	Reinforced Concrete Pipe - 15"	3,087	LF	100	100	2010	83	\$50.00	\$154,350.00	0.00	1,543.50	
Stormwater	Reinforced Concrete Pipe - 18"	6,132	LF	100	100	2010	83	\$73.59	\$451,253.88	0.00	4,512.54	
Stormwater	Reinforced Concrete Pipe - 24"	9,349	LF	100	100	2010	83	\$146.00	\$1,364,954.00	0.00	13,649.54	
Stormwater	Reinforced Concrete Pipe - 30"	7,980	LF	100	100	2010	83	\$190.45	\$1,519,791.00	0.00	15,197.91	
Stormwater	Reinforced Concrete Pipe - 36"	7,406	LF	100	100	2010	83	\$218.59	\$1,618,877.54	0.00	16,188.78	
Stormwater	Reinforced Concrete Pipe - 42"	2,531	LF	100	100	2010	83	\$349.05	\$883,445.55	0.00	8,834.46	
Stormwater	Reinforced Concrete Pipe - 48"	288	LF	100	100	2010	83	\$392.09	\$112,921.92	0.00	1,129.22	
Stormwater	Reinforced Concrete Pipe - 54"	444	LF	100	100	2010	83	\$538.00	\$238,872.00	0.00	2,388.72	
Stormwater	Drainage Structures - Control Structure	4	EA	30	100	2010	13	\$12,200.00	\$48,800.00	0.00	488.00	
Stormwater	Drainage Structures - Yard Drain	31	EA	10	30	2010	-7	\$810.00	\$25,110.00	0.00	837.00	
Stormwater	Drainage Structures - Type "C" Catch Basin	46	EA	30	100	2010	13	\$2,365.21	\$108,799.66	0.00	1,088.00	
Stormwater	Drainage Structures - Type 5 Curb Inlet	7	EA	30	100	2010	13	\$3,400.00	\$23,800.00	0.00	238.00	
Stormwater	Drainage Structures - Type 6 Curb Inlet	34	EA	30	100	2010	13	\$4,950.00	\$168,300.00	0.00	1,683.00	
Stormwater	Drainage Structures - Type 9 Curb Inlet	25	EA	30	100	2010	13	\$4,200.00	\$105,000.00	0.00	1,050.00	
Stormwater	Drainage Structures - Valley Gutter Inlet	135	EA	30	100	2010	13	\$3,805.56	\$513,750.60	0.00	5,137.51	
Stormwater	Drainage Structures - Junction Box	26	EA	30	100	2010	13	\$3,885.00	\$101,010.00	0.00	1,010.10	
Stormwater	Drainage Structures - Lake Outfall	121	EA	30	100	2010	13	\$1,564.71	\$189,329.91	0.00	1,893.30	
Stormwater	Lake Bank Residential (Floritam Sod)	27,330	LF	30	40	2024	27	\$1.05	\$28,696.50	0.00	717.41	

**Flow Way Community Development District
Reserve Allocations
Fiscal Year 2027**

2027										FYE 9/30/2026	FYE 9/30/2027
ITEM NO.	COMPONENT	QUANTITY	UNIT	USEFUL LIFE - LOW (years)	USEFUL LIFE - HIGH (years)	Est. Date	REMAINING USEFUL LIFE	UNIT PRICE	CURRENT COST	AMOUNT FUNDED TO DATE	PROP 2027 RESERVE ALLOCATIONS
Stormwater	Lank Bank Golf Course (Celebration Sod)-	39,770	LF	15	20	2024	12	\$1.90	\$75,563.00	0.00	3,778.15
Stormwater	Lank Bank Flow Way (Bahia Sod)-	20,156	LF	30	40	2024	27	\$0.67	\$13,504.52	0.00	337.61
Stormwater	Lank Bank Restoration (Re-Grading)-	87,256	LF	3	5	2024	0	\$2.70	\$235,591.20	0.00	47,118.24
Stormwater	Lank Bank Restoration (Geo-Tube)-	10,895	LF	20	30	2024	17	\$57.50	\$626,462.50	0.00	20,882.08
Stormwater Management System SUBTOTAL									\$9,422,952.74	\$0.00	\$36,174.85
III. Landscaping											
Landscaping	Live Oak trees	145	EA	30	50	2010	13	\$4,000.00	\$580,000.00	\$0.00	\$11,600.00
Landscaping	Ligustrum trees	60	EA	20	30	2010	3	\$1,500.00	\$90,000.00	\$0.00	\$3,000.00
Landscaping	Italian Cypress trees	10	EA	15	25	2010	-2	\$1,000.00	\$10,000.00	\$0.00	\$400.00
Landscaping	Pink Tabebuia trees	2	EA	30	50	2010	13	\$1,000.00	\$2,000.00	\$0.00	\$40.00
Landscaping	Royal Poinciana trees	5	EA	30	50	2010	13	\$2,000.00	\$10,000.00	\$0.00	\$200.00
Landscaping	Golden Shower trees	2	EA	20	30	2010	3	\$1,000.00	\$2,000.00	\$0.00	\$66.67
Landscaping	Seagrape trees	13	EA	30	50	2010	13	\$1,000.00	\$13,000.00	\$0.00	\$260.00
Landscaping	Silk Floss trees	2	EA	15	25	2010	-2	\$1,000.00	\$2,000.00	\$0.00	\$80.00
Landscaping	Slash Pines	110	EA	30	50	2010	13	\$700.00	\$77,000.00	\$0.00	\$1,540.00
Landscaping	Green Buttonwood trees	20	EA	25	35	2010	8	\$1,800.00	\$36,000.00	\$0.00	\$1,028.57
Landscaping	Medjool Date Palms	48	EA	20	30	2010	3	\$15,000.00	\$720,000.00	\$0.00	\$24,000.00
Landscaping	Sabal (Cabbage) Palms	180	EA	20	30	2010	3	\$550.00	\$99,000.00	\$0.00	\$3,300.00
Landscaping	Silver Saw Palmetto	61	EA	15	25	2010	-2	\$450.00	\$27,450.00	\$0.00	\$1,098.00
Landscaping	Veitchia Palms	17	EA	20	30	2010	3	\$1,200.00	\$20,400.00	\$0.00	\$680.00
Landscaping	Ground Cover Total	6,850	EA	1	5	2024	-2	\$6.00	\$41,100.00	\$0.00	\$8,220.00
Landscaping	Shrubs Total Area	39,127	EA	5	10	2024	2	\$50.00	\$1,956,350.00	\$0.00	\$195,635.00
Landscaping SUBTOTAL									\$3,686,300.00	\$0.00	\$0.00
IV Entry Features											
Entry Features	Brick Pavers	116,420	SF	25	50	2010	8	\$5.49	\$639,145.80	\$0.00	\$12,782.92
Entry Features	Concrete "F" and Monument Curb	1,608	LF	20	30	2010	3	\$14.79	\$23,782.32	\$0.00	\$792.74
Entry Features	Decorative Monument	16	EA	30	50	2010	13	\$5,375.00	\$86,000.00	\$0.00	\$1,720.00
Entry Features	Decorative Metal Fencing	1,140	LF	15	20	2010	13	\$80.91	\$92,237.40	\$0.00	\$4,611.87
Entry Features	Asphalt Walkway	3,680	SF	15	30	2010	0	\$14.25	\$52,440.00	\$0.00	\$1,748.00
Entry Features	Street Lights - Double	3	EA	20	30	2010	3	\$8,400.00	\$25,200.00	\$0.00	\$840.00
Entry Features	Roadway Signage	3	EA	20	30	2010	3	\$933.33	\$2,799.99	\$0.00	\$93.33
Entry Features	Landscape Lighting	32	EA	15	20	2010	-2	\$500.00	\$16,000.00	\$0.00	\$800.00
Entry Features	Signage Marguee Mounument	1	LS	35	40	2010	18	\$128,000.00	\$128,000.00	\$0.00	\$3,200.00
Entry Features	Electrical Service Panels	2	EA	20	25	2010	3	\$43,000.00	\$86,000.00	\$0.00	\$3,440.00
Entry Features	Culvert Bridge	1	LS	70	100	2010	53	\$953,000.00	\$953,000.00	\$0.00	\$9,530.00
Entry Features	Bridge Mounted Light Poles	9	EA	30	40	2010	-2	\$4,488.88	\$40,399.92	\$0.00	\$1,010.00
Entry Features	Fountain Concrete Basins	2	EA	30	40	2024	12	\$81,000.00	\$162,000.00	\$0.00	\$4,050.00
Entry Features	Fountain Underground Pump Station	2	EA	15	20	2024	12	\$31,000.00	\$62,000.00	\$0.00	\$3,100.00
Entry Features	Fountain Pumps, Motors, Control Panels	2	EA	15	15	2024	9	\$46,000.00	\$92,000.00	\$0.00	\$6,133.33
Entry Features	Fountain Spray Nozzels	34	EA	10	12	2024	7	\$229.41	\$7,799.94	\$0.00	\$650.00
Entry Features	Fountain Lighting	36	EA	8	10	2024	9	\$944.44	\$33,999.84	\$0.00	\$3,399.98
Entry Features SUBTOTAL									\$2,502,805.21	\$0.00	\$33,869.26

ASSET TOTAL	\$18,701,272.19	Current Year Reserve Allocation	\$85,933.10
		Prior Funding	\$0.00
		Total Asset Reserve Balance	\$85,933.10

Flow Way Community Development District
Debt Service Fund - Series 2015 Phase III Bonds - Budget
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward				
Interest Income				
Reserve Account	\$ 10,405	\$ 2,414	\$ 9,658	\$ 8,692
Revenue Account	\$ 15,089	\$ 3,451	\$ 13,804	\$ 12,423
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 273,784	\$ 223,108	\$ 273,784	\$ 273,784
Total Revenue and Other Sources	\$ 299,277	\$ 228,974	\$ 297,245	\$ 294,899
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000
Interest Expense				
Series A Bonds	\$ 155,938	\$ 78,872	\$ 155,938	\$ 151,881
Other Fees and Charges				
Discounts for Early Payment	\$ 17,911	\$ -	\$ 17,911	\$ 17,911
Total Expenditures and Other Uses	\$ 258,849	\$ 163,872	\$ 258,849	\$ 259,792
Net Increase/(Decrease) in Fund Balance	\$ 40,429	\$ 65,102	\$ 38,397	\$ 35,107
Fund Balance - Beginning	\$ 637,377	\$ 637,377	\$ 637,377	\$ 675,774
Fund Balance - Ending	\$ 677,806	\$ 702,479	\$ 675,774	\$ 710,881
Restricted Fund Balance:				
Reserve Account Requirement			\$ 244,811	
Restricted for November 1, 2027 Debt Service				
Principal			\$ 95,000	
Interest			\$ 74,816	
Total - Restricted Fund Balance:			\$ 414,627	

Description	Assessment Comparison		Fiscal Year 2027
	Number of Units	Fiscal Year 2026	
SF - 52'			
Partial Phase buydown	4	\$ 1,313.66	\$ 1,313.66
Partial Phase buydown	28	\$ 1,492.80	\$ 1,492.80
Remaining Lots with Standard	0		
Total:	32		
SF - 76'			
Partial Phase buydown	11	\$ 3,745.36	\$ 3,745.36
Partial Phase buydown	12	\$ 3,901.42	\$ 3,901.42
Remaining Lots with Standard Buyd	0		
Total:	23		
SF - 90'	18	\$ 3,866.11	\$ 3,866.11
SF - 100'	17	\$ 4,066.15	\$ 4,066.15
Total: All Lots	90		N/A

Flow Way Community Development District
Debt Service Fund - Series 2015 Phase III Bonds - Budget

Description	Prepayment	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued:		\$ 3,950,000				
11/1/2021		\$ 70,000	4.250%	\$ 85,487.50		\$ 3,270,000
5/1/2022				\$ 84,000.00	\$ 239,488	
11/1/2022		\$ 75,000	4.250%	\$ 84,000.00		\$ 3,195,000
5/1/2023	\$ 5,000			\$ 82,406.25	\$ 241,406	
11/1/2023		\$ 80,000	4.250%	\$ 82,271.88		\$ 3,110,000
5/1/2024				\$ 80,571.88	\$ 242,844	
11/1/2024		\$ 80,000	4.250%	\$ 80,571.88		\$ 3,030,000
5/1/2025				\$ 78,871.88	\$ 239,444	
11/1/2025		\$ 85,000	4.250%	\$ 78,871.88		\$ 2,945,000
5/1/2026				\$ 77,065.63	\$ 240,938	
11/1/2026		\$ 90,000	5.000%	\$ 77,065.63		\$ 2,855,000
5/1/2027				\$ 74,815.63	\$ 241,881	
11/1/2027		\$ 95,000	5.000%	\$ 74,815.63		\$ 2,760,000
5/1/2028				\$ 72,440.63	\$ 242,256	
11/1/2028		\$ 95,000	5.000%	\$ 72,440.63		\$ 2,665,000
5/1/2029				\$ 70,065.63	\$ 237,506	
11/1/2029		\$ 100,000	5.000%	\$ 70,065.63		\$ 2,565,000
5/1/2030				\$ 67,565.63	\$ 237,631	
11/1/2030		\$ 105,000	5.000%	\$ 67,565.63		\$ 2,460,000
5/1/2031				\$ 64,940.63	\$ 237,506	
11/1/2031		\$ 115,000	5.000%	\$ 64,940.63		\$ 2,345,000
5/1/2032				\$ 62,065.63	\$ 242,006	
11/1/2032		\$ 120,000	5.000%	\$ 62,065.63		\$ 2,225,000
5/1/2033				\$ 59,065.63	\$ 241,131	
11/1/2033		\$ 125,000	5.000%	\$ 59,065.63		\$ 2,100,000
5/1/2034				\$ 55,940.63	\$ 240,006	
11/1/2034		\$ 130,000	5.000%	\$ 55,940.63		\$ 1,970,000
5/1/2035				\$ 52,690.63	\$ 238,631	
11/1/2035		\$ 135,000	5.000%	\$ 52,690.63		\$ 1,835,000
5/1/2036				\$ 49,315.63	\$ 237,006	
11/1/2036		\$ 145,000	5.375%	\$ 49,315.63		\$ 1,690,000
5/1/2037				\$ 45,418.75	\$ 239,734	
11/1/2037		\$ 150,000	5.375%	\$ 45,418.75		\$ 1,540,000
5/1/2038				\$ 41,387.50	\$ 236,806	
11/1/2038		\$ 160,000	5.375%	\$ 41,387.50		\$ 1,380,000
5/1/2039				\$ 37,087.50	\$ 238,475	
11/1/2039		\$ 170,000	5.375%	\$ 37,087.50		\$ 1,210,000
5/1/2040				\$ 32,518.75	\$ 239,606	

Flow Way Community Development District
Debt Service Fund - Series 2015 Phase III Bonds - Budget

Description	Prepayment	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
11/1/2040		\$ 175,000	5.375%	\$ 32,518.75		\$ 1,035,000
5/1/2041				\$ 27,815.63	\$ 235,334	
11/1/2041		\$ 185,000	5.375%	\$ 27,815.63		\$ 850,000
5/1/2042				\$ 22,843.75	\$ 235,659	
11/1/2042		\$ 195,000	5.375%	\$ 22,843.75		\$ 655,000
5/1/2043				\$ 17,603.13	\$ 235,447	
11/1/2043		\$ 205,000	5.375%	\$ 17,603.13		\$ 450,000
5/1/2044				\$ 12,093.75	\$ 234,697	
11/1/2043		\$ 220,000	5.375%	\$ 12,093.75		\$ 230,000
5/1/2044				\$ 6,181.25	\$ 238,275	
11/1/2044		\$ 230,000	5.375%	\$ 6,181.25	\$ 236,181	\$ -

Outstanding at September 30, 2027 \$ 2,855,000

Flow Way Community Development District
Debt Service Fund - Series 2015 Phase IV Bonds - Budget
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 6,815	\$ 1,578	\$ 6,314	\$ 5,682
Revenue Account	\$ 9,157	\$ 1,973	\$ 7,892	\$ 7,103
Interest Account	\$ 123	\$ 29	\$ 117	\$ 106
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 231,388	\$ 188,839	\$ 231,388	\$ 231,388
Total Revenue and Other Sources	\$ 247,483	\$ 192,420	\$ 245,711	\$ 244,279
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Interest Expense				
Series A Bonds	\$ 141,094	\$ 71,444	\$ 141,094	\$ 137,506
Other Fees and Charges				
Discounts for Early Payment	\$ 15,046	\$ -	\$ 15,046	\$ 15,046
Total Expenditures and Other Uses	\$ 226,140	\$ 141,444	\$ 226,140	\$ 222,552
Net Increase/(Decrease) in Fund Balance	\$ 21,342	\$ 50,976	\$ 19,571	\$ 21,726
Fund Balance - Beginning	\$ 400,050	\$ 400,050	\$ 400,050	\$ 419,621
Fund Balance - Ending	\$ 421,391	\$ 451,026	\$ 419,621	\$ 441,347
Restricted Fund Balance:				
Reserve Account Requirement			\$ 160,448	
Restricted for November 1, 2027 Debt Service				
Principal			\$ 75,000	
Interest			\$ 67,856	
Total - Restricted Fund Balance:			\$ 303,305	

Assessment Comparison				
		Fiscal Year		
Description	Number of Units	2026		Fiscal Year 2027
SF - 52'	50	\$	1,398.88	\$ 1,398.88
SF - 62'	31	\$	2,184.02	\$ 2,184.02
MF - Esplanade	30	\$	1,178.68	\$ 1,178.68
MF - Vercelli	56	\$	1,017.51	\$ 1,017.51
Total:	167			

Flow Way Community Development District
Debt Service Fund - Series 2015 Phase IV Bonds - Budget

Description	Prepayment	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued:		\$ 3,190,000				
11/1/2021		\$ 55,000		\$ 77,546.88	\$ 210,094	\$ 2,900,000
5/1/2022			5.375%	\$ 76,446.88		
11/1/2022		\$ 60,000		\$ 76,446.88	\$ 212,894	\$ 2,840,000
5/1/2023	\$ 5,000		5.375%	\$ 74,909.38		
11/1/2023		\$ 60,000		\$ 74,646.88	\$ 209,556	\$ 2,775,000
5/1/2024			5.375%	\$ 73,109.38		
11/1/2024		\$ 65,000		\$ 73,109.38	\$ 211,219	\$ 2,710,000
5/1/2025			5.375%	\$ 71,443.75		
11/1/2025		\$ 70,000		\$ 71,443.75	\$ 212,888	\$ 2,640,000
5/1/2026			5.375%	\$ 69,650.00		
11/1/2026		\$ 70,000		\$ 69,650.00	\$ 209,300	\$ 2,570,000
5/1/2027			5.375%	\$ 67,856.25		
11/1/2027		\$ 75,000		\$ 67,856.25	\$ 210,713	\$ 2,495,000
5/1/2028			5.375%	\$ 65,934.38		
11/1/2028		\$ 80,000		\$ 65,934.38	\$ 211,869	\$ 2,415,000
5/1/2029			5.375%	\$ 63,884.38		
11/1/2029		\$ 85,000		\$ 63,884.38	\$ 212,769	\$ 2,330,000
5/1/2030			5.375%	\$ 61,706.25		
11/1/2030		\$ 90,000		\$ 61,706.25	\$ 213,413	\$ 2,240,000
5/1/2031			5.375%	\$ 59,400.00		
11/1/2031		\$ 95,000		\$ 59,400.00	\$ 213,800	\$ 2,145,000
5/1/2032			5.375%	\$ 56,965.63		
11/1/2032		\$ 100,000		\$ 56,965.63	\$ 213,931	\$ 2,045,000
5/1/2033			5.375%	\$ 54,403.13		
11/1/2033		\$ 100,000		\$ 54,403.13	\$ 208,806	\$ 1,945,000
5/1/2034			5.375%	\$ 51,840.63		
11/1/2034		\$ 110,000		\$ 51,840.63	\$ 213,681	\$ 1,835,000
5/1/2035			5.375%	\$ 49,021.88		
11/1/2035		\$ 115,000		\$ 49,021.88	\$ 213,044	\$ 1,720,000
5/1/2036			5.375%	\$ 46,075.00		
11/1/2036		\$ 120,000		\$ 46,075.00	\$ 212,150	\$ 1,600,000
5/1/2037			5.375%	\$ 43,000.00		
11/1/2037		\$ 125,000		\$ 43,000.00	\$ 211,000	\$ 1,475,000
5/1/2038			5.375%	\$ 39,640.63		
11/1/2038		\$ 130,000		\$ 39,640.63	\$ 209,281	\$ 1,345,000
5/1/2039			5.375%	\$ 36,146.88		
11/1/2039		\$ 140,000		\$ 36,146.88	\$ 212,294	\$ 1,205,000
5/1/2040			5.375%	\$ 32,384.38		

Flow Way Community Development District
Debt Service Fund - Series 2015 Phase IV Bonds - Budget

Description	Prepayment	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
11/1/2040		\$ 145,000		\$ 32,384.38	\$ 209,769	\$ 1,060,000
5/1/2041			5.375%	\$ 28,487.50		
11/1/2041		\$ 155,000		\$ 28,487.50	\$ 211,975	\$ 905,000
5/1/2042			5.375%	\$ 24,321.88		
11/1/2042		\$ 165,000		\$ 24,321.88	\$ 213,644	\$ 740,000
5/1/2043			5.375%	\$ 19,887.50		
11/1/2043		\$ 170,000		\$ 19,887.50	\$ 209,775	\$ 570,000
5/1/2044			5.375%	\$ 15,318.75		
11/1/2044		\$ 180,000		\$ 15,318.75	\$ 210,638	\$ 390,000
5/1/2045			5.375%	\$ 10,481.25		
11/1/2045		\$ 190,000		\$ 10,481.25	\$ 210,963	\$ 200,000
5/1/2046			5.375%	\$ 5,375.00		
11/1/2046		\$ 200,000		\$ 5,375.00	\$ 210,750	\$ -

Outstanding at September 30, 2027 \$ 2,570,000

Flow Way Community Development District
Debt Service Fund - Series 2016 Phase 5 Bonds - Budget
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward				
Interest Income				
Reserve Account	\$ 7,390	\$ 1,707	\$ 6,827	\$ 6,145
Revenue Account	\$ 13,263	\$ 2,836	\$ 11,344	\$ 10,210
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 374,564	\$ 305,212	\$ 374,564	\$ 374,564
Interfund Transfers In	\$ -	\$ 1,165	\$ 1,165	\$ -
Total Revenue and Other Sources	\$ 395,217	\$ 310,920	\$ 393,900	\$ 390,919

Expenditures and Other Uses

Debt Service

Principal Debt Service - Mandatory

Series A Bonds \$ 120,000 \$ 120,000 \$ 120,000 \$ 125,000

Interest Expense

Series A Bonds \$ 220,296 \$ 111,453 \$ 220,296 \$ 214,968

Other Fees and Charges

Discounts for Early Payment \$ 24,504 \$ - \$ 24,504 \$ 24,504

Interfund Transfers Out

\$ - \$ -

Total Expenditures and Other Uses **\$ 364,800** **\$ 231,453** **\$ 364,800** **\$ 364,472**

Net Increase/(Decrease) in Fund Balance \$ 30,417 \$ 79,467 \$ 29,099 \$ 26,447

Fund Balance - Beginning \$ 521,795 \$ 521,795 \$ 521,795 \$ 550,894

Fund Balance - Ending **\$ 552,212** **\$ 601,261** **\$ 550,894** **\$ 577,341**

Restricted Fund Balance:

Reserve Account Requirement \$ 173,500

Restricted for November 1, 2027 Debt Service

Principal \$ 130,000

Interest \$ 106,124

Total - Restricted Fund Balance: **\$ 409,624**

Description	Number of Units	Assessment Comparison	
		Fiscal Year 2026	Fiscal Year 2027
SF - 52'	90	\$ 1,440.78	\$ 1,440.78
SF - 62'	52	\$ 2,176.05	\$ 2,176.05
SF - 76'	24	\$ 3,538.95	\$ 3,538.95
MF - Vercelli	46	\$ 1,017.51	\$ 1,017.51
Total:	212		

Flow Way Community Development District
Debt Service Fund - Series 2016 Phase 5 Bonds - Budget

Description	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued:	\$ 5,425,000				
11/1/2021	\$ 105,000		\$ 121,373.75	\$ 347,748	\$ 4,920,000
5/1/2022		3.400%	\$ 119,588.75		
11/1/2022	\$ 110,000		\$ 119,588.75	\$ 349,178	\$ 4,810,000
5/1/2023		4.350%	\$ 117,196.25		
11/1/2023	\$ 110,000		\$ 117,196.25	\$ 344,393	\$ 4,700,000
5/1/2024 (8/1/24 prepay)	\$ 5,000	4.350%	\$ 114,803.75		\$ 4,695,000
11/1/2024	\$ 30,000 \$ 115,000		\$ 114,681.88	\$ 344,486	\$ 4,550,000
5/1/2025		4.350%	\$ 111,453.13		
11/1/2025	\$ 120,000		\$ 111,453.13	\$ 342,906	\$ 4,430,000
5/1/2026		4.350%	\$ 108,843.13		
11/1/2026	\$ 125,000		\$ 108,843.13	\$ 342,686	\$ 4,305,000
5/1/2027		4.350%	\$ 106,124.38		
11/1/2027	\$ 130,000		\$ 106,124.38	\$ 342,249	\$ 4,175,000
5/1/2028		4.350%	\$ 103,296.88		
11/1/2028	\$ 140,000		\$ 103,296.88	\$ 346,594	\$ 4,035,000
5/1/2029		4.875%	\$ 99,884.38		
11/1/2029	\$ 145,000		\$ 99,884.38	\$ 344,769	\$ 3,890,000
5/1/2030		4.875%	\$ 96,350.00		
11/1/2030	\$ 150,000		\$ 96,350.00	\$ 342,700	\$ 3,740,000
5/1/2031		4.875%	\$ 92,693.75		
11/1/2031	\$ 160,000		\$ 92,693.75	\$ 345,388	\$ 3,580,000
5/1/2032		4.875%	\$ 88,793.75		
11/1/2032	\$ 165,000		\$ 88,793.75	\$ 342,588	\$ 3,415,000
5/1/2033		4.875%	\$ 84,771.88		
11/1/2033	\$ 175,000		\$ 84,771.88	\$ 344,544	\$ 3,240,000
5/1/2034		4.875%	\$ 80,506.25		
11/1/2034	\$ 185,000		\$ 80,506.25	\$ 346,013	\$ 3,055,000
5/1/2035		4.875%	\$ 75,996.88		
11/1/2035	\$ 195,000		\$ 75,996.88	\$ 346,994	\$ 2,860,000
5/1/2036		4.875%	\$ 71,243.75		
11/1/2036	\$ 200,000		\$ 71,243.75	\$ 342,488	\$ 2,660,000
5/1/2037		4.875%	\$ 66,368.75		
11/1/2037	\$ 210,000		\$ 66,368.75	\$ 342,738	\$ 2,450,000
5/1/2038		4.875%	\$ 61,250.00		
11/1/2038	\$ 220,000		\$ 61,250.00	\$ 342,500	\$ 2,230,000
5/1/2039		5.000%	\$ 55,750.00		
11/1/2039	\$ 235,000		\$ 55,750.00	\$ 346,500	\$ 1,995,000
5/1/2040		5.000%	\$ 49,875.00		
11/1/2040	\$ 245,000		\$ 49,875.00	\$ 344,750	\$ 1,750,000
5/1/2041		5.000%	\$ 43,750.00		

**Flow Way Community Development District
Debt Service Fund - Series 2016 Phase 5 Bonds - Budget**

Description	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
11/1/2041	\$ 255,000		\$ 43,750.00	\$ 342,500	\$ 1,495,000
5/1/2042		5.000%	\$ 37,375.00		
11/1/2042	\$ 270,000		\$ 37,375.00	\$ 344,750	\$ 1,225,000
5/1/2043		5.000%	\$ 30,625.00		
11/1/2043	\$ 285,000		\$ 30,625.00	\$ 346,250	\$ 940,000
5/1/2044		5.000%	\$ 23,500.00		
11/1/2044	\$ 300,000		\$ 23,500.00	\$ 347,000	\$ 640,000
5/1/2045		5.000%	\$ 16,000.00		
11/1/2045	\$ 310,000		\$ 16,000.00	\$ 342,000	\$ 330,000
5/1/2046		5.000%	\$ 8,250.00		
11/1/2046	\$ 330,000		\$ 8,250.00	\$ 346,500	\$ -

Outstanding at September 30, 2027 \$ 4,305,000

Flow Way Community Development District
Debt Service Fund - Series 2017 Phase 6 Bonds - Budget
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward				
Interest Income				
Reserve Account	\$ 5,028	\$ 1,165	\$ 4,658	\$ 4,192
Revenue Account	\$ 8,380	\$ 1,696	\$ 6,786	\$ 6,107
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 254,231	\$ 207,045	\$ 254,231	\$ 254,231
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
Total Revenue and Other Sources	\$ 267,639	\$ 209,906	\$ 265,675	\$ 264,530
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Interest Expense				
Series A Bonds	\$ 153,300	\$ 77,450	\$ 153,300	\$ 150,100
Other Fees and Charges				
Discounts for Early Payment	\$ 16,632	\$ -	\$ 16,632	\$ 16,632
Interfund Transfers Out	\$ -	\$ 1,165	\$ 1,165	\$ -
Total Expenditures and Other Uses	\$ 249,932	\$ 158,615	\$ 251,097	\$ 246,732
Net Increase/(Decrease) in Fund Balance	\$ 17,706	\$ 51,291	\$ 14,578	\$ 17,798
Fund Balance - Beginning	\$ 333,352	\$ 333,352	\$ 333,352	\$ 347,930
Fund Balance - Ending	\$ 351,058	\$ 384,643	\$ 347,930	\$ 365,728
Restricted Fund Balance:				
Reserve Account Requirement			\$ 118,375	
Restricted for November 1, 2027 Debt Service				
Principal			\$ 85,000	
Interest			\$ 74,250	
Total - Restricted Fund Balance:			\$ 277,625	

Description	Number of Units	Assessment Comparison	
		Fiscal Year	
		2026	Fiscal Year 2027
SF - 52'	2	\$ 1,782.60	\$ 1,782.60
SF - 62'	44	\$ 2,690.48	\$ 2,690.48
SF - 76'	25	\$ 4,425.12	\$ 4,425.12
MF - Esplanade	14	\$ 1,370.23	\$ 1,370.23
MF - Vercelli	2	\$ 1,236.39	\$ 1,236.39
Total:	87		

Flow Way Community Development District
Debt Service Fund - Series 2017 Phase 6 Bonds - Budget

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued:		\$ 3,665,000				
11/1/2021		\$ 70,000	3.500%	\$ 82,712.50	\$ 235,425	\$ 3,385,000
5/1/2022				\$ 81,487.50		
11/1/2022		\$ 70,000	3.500%	\$ 81,487.50	\$ 232,975	\$ 3,315,000
5/1/2023				\$ 80,262.50		
11/1/2023		\$ 75,000	3.500%	\$ 80,262.50	\$ 235,525	\$ 3,240,000
5/1/2024				\$ 78,950.00		
11/1/2024		\$ 75,000	4.000%	\$ 78,950.00	\$ 232,900	\$ 3,165,000
5/1/2025				\$ 77,450.00		
11/1/2025		\$ 80,000	4.000%	\$ 77,450.00	\$ 234,900	\$ 3,085,000
5/1/2026				\$ 75,850.00		
11/1/2026		\$ 80,000	4.000%	\$ 75,850.00	\$ 231,700	\$ 3,005,000
5/1/2027				\$ 74,250.00		
11/1/2027		\$ 85,000	4.000%	\$ 74,250.00	\$ 233,500	\$ 2,920,000
5/1/2028				\$ 72,550.00		
11/1/2028		\$ 90,000	4.000%	\$ 72,550.00	\$ 235,100	\$ 2,830,000
5/1/2029				\$ 70,750.00		
11/1/2029		\$ 95,000	5.000%	\$ 70,750.00	\$ 236,500	\$ 2,735,000
5/1/2030				\$ 68,375.00		
11/1/2030		\$ 95,000	5.000%	\$ 68,375.00	\$ 231,750	\$ 2,640,000
5/1/2031				\$ 66,000.00		
11/1/2031		\$ 100,000	5.000%	\$ 66,000.00	\$ 232,000	\$ 2,540,000
5/1/2032				\$ 63,500.00		
11/1/2032		\$ 105,000	5.000%	\$ 63,500.00	\$ 232,000	\$ 2,435,000
5/1/2033				\$ 60,875.00		
11/1/2033		\$ 115,000	5.000%	\$ 60,875.00	\$ 236,750	\$ 2,320,000
5/1/2034				\$ 58,000.00		
11/1/2034		\$ 120,000	5.000%	\$ 58,000.00	\$ 236,000	\$ 2,200,000
5/1/2035				\$ 55,000.00		
11/1/2035		\$ 125,000	5.000%	\$ 55,000.00	\$ 235,000	\$ 2,075,000
5/1/2036				\$ 51,875.00		
11/1/2036		\$ 130,000	5.000%	\$ 51,875.00	\$ 233,750	\$ 1,945,000
5/1/2037				\$ 48,625.00		
11/1/2037		\$ 135,000	5.000%	\$ 48,625.00	\$ 232,250	\$ 1,810,000
5/1/2038				\$ 45,250.00		
11/1/2038		\$ 145,000	5.000%	\$ 45,250.00	\$ 235,500	\$ 1,665,000
5/1/2039				\$ 41,625.00		
11/1/2039		\$ 150,000	5.000%	\$ 41,625.00	\$ 233,250	\$ 1,515,000
5/1/2040				\$ 37,875.00		
11/1/2040		\$ 160,000	5.000%	\$ 37,875.00	\$ 235,750	\$ 1,355,000
5/1/2041				\$ 33,875.00		

**Flow Way Community Development District
Debt Service Fund - Series 2017 Phase 6 Bonds - Budget**

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
11/1/2041		\$ 165,000	5.000%	\$ 33,875.00	\$ 232,750	\$ 1,190,000
5/1/2042				\$ 29,750.00		
11/1/2042		\$ 175,000	5.000%	\$ 29,750.00	\$ 234,500	\$ 1,015,000
5/1/2043				\$ 25,375.00		
11/1/2043		\$ 185,000	5.000%	\$ 25,375.00	\$ 235,750	\$ 830,000
5/1/2044				\$ 20,750.00		
11/1/2044		\$ 195,000	5.000%	\$ 20,750.00	\$ 236,500	\$ 635,000
5/1/2045				\$ 15,875.00		
11/1/2045		\$ 200,000	5.000%	\$ 15,875.00	\$ 231,750	\$ 435,000
5/1/2046				\$ 10,875.00		
11/1/2046		\$ 210,000	5.000%	\$ 10,875.00	\$ 231,750	\$ 225,000
5/1/2047				\$ 5,625.00		
11/1/2047		\$ 225,000	5.000%	\$ 5,625.00	\$ 236,250	\$ -

Outstanding at September 30, 2027 \$ 3,005,000

Flow Way Community Development District
Debt Service Fund - Series 2019 Phase 7 Remaining Lots - Phase 8 Bonds - Budget
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward				
Interest Income				
Reserve Account	\$ 10,822	\$ 2,506	\$ 10,025	\$ 9,022
Revenue Account	\$ 18,090	\$ 4,044	\$ 16,176	\$ 14,558
Interest Account	\$ 7	\$ 2	\$ 8	\$ 7
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 551,562	\$ 449,430	\$ 551,562	\$ 551,562
Total Revenue and Other Sources	\$ 580,481	\$ 455,982	\$ 577,770	\$ 575,149
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 185,000	\$ 185,000	\$ 185,000	\$ 190,000
Interest Expense				
Series A Bonds	\$ 319,843	\$ 161,633	\$ 319,843	\$ 312,905
Other Fees and Charges				
Discounts for Early Payment	\$ 36,083	\$ -	\$ 36,083	\$ 36,083
Total Expenditures and Other Uses	\$ 540,926	\$ 346,633	\$ 540,926	\$ 538,988
Net Increase/(Decrease) in Fund Balance	\$ 39,555	\$ 109,349	\$ 36,844	\$ 36,161
Fund Balance - Beginning	\$ 755,381	\$ 755,381	\$ 755,381	\$ 792,225
Fund Balance - Ending	\$ 794,936	\$ 864,730	\$ 792,225	\$ 828,386
Restricted Fund Balance:				
Reserve Account Requirement			\$ 254,756	
Restricted for November 1, 2027 Debt Service				
Principal			\$ 200,000	
Interest			\$ 154,695	
Total - Restricted Fund Balance:			\$ 609,451	

Description	Number of Units	Assessment Comparison	
		Fiscal Year 2026	Fiscal Year 2027
SF - 52'	53	\$ 1,991.94	\$ 1,991.94
SF - 62'	29	\$ 2,925.95	\$ 2,925.95
SF - 76'	23	\$ 4,673.82	\$ 4,673.82
MF - Esplanade (Phase 8)	72	\$ 1,571.81	\$ 1,571.81
MF - Vercelli	64	\$ 1,416.74	\$ 1,416.74
MF - Esplanade (phase 7)	36	\$ 1,388.23	\$ 1,383.23
Total:	277		

Flow Way Community Development District
Debt Service Fund - Series 2019 Phase 7 Remaining Lots - Phase 8 Bonds - Budget

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued:		\$ 9,685,000				
11/1/2021		\$ 170,000	3.350%	\$ 174,142.50		\$ 8,260,000
5/1/2022				\$ 171,295.00	\$ 515,438	
11/1/2022		\$ 170,000	3.350%	\$ 171,295.00		\$ 8,090,000
5/1/2023	5/1/2023 \$ 30,000			\$ 168,447.50	\$ 509,743	
11/1/2023	5/1/2024 \$ 5,000	\$ 175,000	3.350%	\$ 167,797.50		\$ 7,885,000
5/1/2024	8/1/2024 \$ 5,000			\$ 164,866.25	\$ 507,664	\$ 7,875,000
11/1/2024		\$ 180,000	3.350%	\$ 164,647.50		\$ 7,695,000
5/1/2025				\$ 161,632.50	\$ 506,280	
11/1/2025		\$ 185,000	3.700%	\$ 161,632.50		\$ 7,510,000
5/1/2026				\$ 158,210.00	\$ 504,843	\$ 7,510,000
11/1/2026		\$ 190,000	3.700%	\$ 158,210.00		\$ 7,320,000
5/1/2027				\$ 154,695.00	\$ 502,905	
11/1/2027		\$ 200,000	3.700%	\$ 154,695.00		\$ 7,120,000
5/1/2028				\$ 150,995.00	\$ 505,690	
11/1/2028		\$ 205,000	3.700%	\$ 150,995.00		\$ 6,915,000
5/1/2029				\$ 147,202.50	\$ 503,198	
11/1/2029		\$ 215,000	3.700%	\$ 147,202.50		\$ 6,700,000
5/1/2030				\$ 143,225.00	\$ 505,428	
11/1/2030		\$ 220,000	4.125%	\$ 143,225.00		\$ 6,480,000
5/1/2031				\$ 138,687.50	\$ 501,913	
11/1/2031		\$ 230,000	4.125%	\$ 138,687.50		\$ 6,250,000
5/1/2032				\$ 133,943.75	\$ 502,631	
11/1/2032		\$ 240,000	4.125%	\$ 133,943.75		\$ 6,010,000
5/1/2033				\$ 128,993.75	\$ 502,938	
11/1/2033		\$ 250,000	4.125%	\$ 128,993.75		\$ 5,760,000
5/1/2034				\$ 123,837.50	\$ 502,831	
11/1/2034		\$ 260,000	4.125%	\$ 123,837.50		\$ 5,500,000
5/1/2035				\$ 118,475.00	\$ 502,313	
11/1/2035		\$ 270,000	4.125%	\$ 118,475.00		\$ 5,230,000
5/1/2036				\$ 112,906.25	\$ 501,381	
11/1/2036		\$ 280,000	4.125%	\$ 112,906.25		\$ 4,950,000
5/1/2037				\$ 107,131.25	\$ 500,038	
11/1/2037		\$ 295,000	4.125%	\$ 107,131.25		\$ 4,655,000
5/1/2038				\$ 101,046.88	\$ 503,178	
11/1/2038		\$ 305,000	4.125%	\$ 101,046.88		\$ 4,350,000
5/1/2039				\$ 94,756.25	\$ 500,803	
11/1/2039		\$ 320,000	4.125%	\$ 94,756.25		\$ 4,030,000
5/1/2040				\$ 88,156.25	\$ 502,913	
11/1/2040		\$ 330,000	4.375%	\$ 88,156.25		\$ 3,700,000
5/1/2041				\$ 80,937.50	\$ 499,094	

Flow Way Community Development District
Debt Service Fund - Series 2019 Phase 7 Remaining Lots - Phase 8 Bonds - Budget

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
11/1/2041		\$ 345,000	4.375%	\$ 80,937.50		\$ 3,355,000
5/1/2042				\$ 73,390.63	\$ 499,328	
11/1/2042		\$ 360,000	4.375%	\$ 73,390.63		\$ 2,995,000
5/1/2043				\$ 65,515.63	\$ 498,906	
11/1/2043		\$ 375,000	4.375%	\$ 65,515.63		\$ 2,620,000
5/1/2044				\$ 57,312.50	\$ 497,828	
11/1/2044		\$ 390,000	4.375%	\$ 57,312.50		\$ 2,230,000
5/1/2045				\$ 48,781.25	\$ 496,094	
11/1/2045		\$ 410,000	4.375%	\$ 48,781.25		\$ 1,820,000
5/1/2046				\$ 39,812.50	\$ 498,594	
11/1/2046		\$ 425,000	4.375%	\$ 39,812.50		\$ 1,395,000
5/1/2047				\$ 30,515.63	\$ 495,328	
11/1/2047		\$ 445,000	4.375%	\$ 30,515.63		\$ 950,000
5/1/2048				\$ 20,781.25	\$ 496,297	
11/1/2048		\$ 465,000	4.375%	\$ 20,781.25		\$ 485,000
5/1/2049				\$ 10,609.35	\$ 496,391	
11/1/2049		\$ 485,000	4.375%	\$ 10,609.35		\$ -

Outstanding at September 30, 2027 \$ 7,320,000

**Debt Service Fund - Series 2024 Bonds (Refinanced Series 2013) - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual At 12/31/2025	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 300	\$ 98	\$ 394	\$ 354
Revenue Account	\$ 5,000	\$ 2,372	\$ 9,488	\$ 8,539
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 450,337	\$ 366,969	\$ 450,337	\$ 450,337
Interfund Transfers In	\$ -	\$ 3,229	\$ 3,229	\$ -
Total Revenue and Other Sources	\$ 455,637	\$ 372,668	\$ 463,448	\$ 459,231
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 165,000	\$ -	\$ 165,000	\$ 175,000
Interest Expense				
Series A Bonds	\$ 256,750	\$ 128,375	\$ 256,750	\$ 248,500
Other Fees and Charges				
Fees/Discounts for Early Payment	\$ 29,461	\$ -	\$ 29,461	\$ 29,461
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 451,211	\$ 128,375	\$ 451,211	\$ 452,961
Net Increase/(Decrease) in Fund Balance	\$ 4,426	\$ 244,293	\$ 12,237	\$ 6,269
Fund Balance - Beginning	\$ 279,598	\$ 279,598	\$ 279,598	\$ 291,834
Fund Balance - Ending	\$ 284,024	\$ 523,891	\$ 291,834	\$ 298,104

Restricted Fund Balance:

Reserve Account Requirement	\$ 10,000
Restricted for November 1, 2027 Interest Payment	\$ 119,875
Total - Restricted Fund Balance:	\$ 129,875

Assessment Comparison				
Description	Number of Units	Fiscal Year 2026	Yearly Savings in FY 2026 and Future Years	Fiscal Year 2027 (Reflects Savings)
SF - 52'	69	\$ 960.09	\$ 269.29	\$ 960.09
SF - 62'	82	\$ 1,556.30	\$ 436.52	\$ 1,556.30
SF - 76'	62	\$ 2,563.80	\$ 719.10	\$ 2,563.80
SF - 90'	7	\$ 2,451.01	\$ 747.47	\$ 2,451.01
Multi-Family	96	\$ 837.10	\$ 234.79	\$ 837.10
Total:	316			

The Series 2024 Bonds are a refinance of the Series 2013 Bonds - The Assessment Rates have been reduced to reflect the yearly Savings

Flow Way Community Development District
Debt Service Fund - Series 2024 Bonds (Refinanced Series 2013) - Budget

Description	Principal	Coupon Rate	Interest	Annual Debt Service	Part Outstanding
Par Amount Issued:	\$ 5,295,000	5.00%			
11/1/2024		5.00%	\$ 31,622.92		
5/1/2025	\$ 160,000		\$ 132,375.00	\$ 323,998	\$ 5,135,000
11/1/2025		5.00%	\$ 128,375.00		
5/1/2026	\$ 165,000		\$ 128,375.00	\$ 421,750	\$ 4,970,000
11/1/2026		5.00%	\$ 124,250.00		
5/1/2027	\$ 175,000		\$ 124,250.00	\$ 423,500	\$ 4,795,000
11/1/2027		5.00%	\$ 119,875.00		
5/1/2028	\$ 185,000		\$ 119,875.00	\$ 424,750	\$ 4,610,000
11/1/2028		5.00%	\$ 115,250.00		
5/1/2029	\$ 190,000		\$ 115,250.00	\$ 420,500	\$ 4,420,000
11/1/2029		5.00%	\$ 110,500.00		
5/1/2030	\$ 205,000		\$ 110,500.00	\$ 426,000	\$ 4,215,000
11/1/2030		5.00%	\$ 105,375.00		
5/1/2031	\$ 210,000		\$ 105,375.00	\$ 420,750	\$ 4,005,000
11/1/2031		5.00%	\$ 100,125.00		
5/1/2032	\$ 220,000		\$ 100,125.00	\$ 420,250	\$ 3,785,000
11/1/2032		5.00%	\$ 94,625.00		
5/1/2033	\$ 235,000		\$ 94,625.00	\$ 424,250	\$ 3,550,000
11/1/2033		5.00%	\$ 88,750.00		
5/1/2034	\$ 250,000		\$ 88,750.00	\$ 427,500	\$ 3,300,000
11/1/2034		5.00%	\$ 82,500.00		
5/1/2035	\$ 260,000		\$ 82,500.00	\$ 425,000	\$ 3,040,000
11/1/2035		5.00%	\$ 76,000.00		
5/1/2036	\$ 275,000		\$ 76,000.00	\$ 427,000	\$ 2,765,000
11/1/2036		5.00%	\$ 69,125.00		
5/1/2037	\$ 290,000		\$ 69,125.00	\$ 428,250	\$ 2,475,000
11/1/2037		5.00%	\$ 61,875.00		
5/1/2038	\$ 300,000		\$ 61,875.00	\$ 423,750	\$ 2,175,000
11/1/2038		5.00%	\$ 54,375.00		
5/1/2039	\$ 320,000		\$ 54,375.00	\$ 428,750	\$ 1,855,000
11/1/2039		5.00%	\$ 46,375.00		
5/1/2040	\$ 335,000		\$ 46,375.00	\$ 427,750	\$ 1,520,000
11/1/2040		5.00%	\$ 38,000.00		
5/1/2041	\$ 350,000		\$ 38,000.00	\$ 426,000	\$ 1,170,000
11/1/2041		5.00%	\$ 29,250.00		
5/1/2042	\$ 370,000		\$ 29,250.00	\$ 428,500	\$ 800,000
11/1/2042		5.00%	\$ 20,000.00		
5/1/2043	\$ 390,000		\$ 20,000.00	\$ 430,000	\$ 410,000
11/1/2043		5.00%	\$ 10,250.00		
5/1/2044	\$ 410,000		\$ 10,250.00	\$ 430,500	\$ -
	\$ 5,295,000		\$ 3,113,748	\$ 8,408,748	

Outstanding at September 30, 2027 \$ 4,795,000

Prepared by:
JPWard Associates, LLC

Flow Way Community Development District
Assessment Comparison - Budget
Fiscal Year 2027

Description	Number of Units	General Fund		Debt Service Fund		Total	
		FY 2026	FY 2027	FY 2026	FY 2027	FY 2026	FY 2027
Series 2024 Refinanced Bonds - (Series 2013 Bonds - Phase 1 and 2)							
SF - 52'	69	\$ 1,845.00	\$ 1,845.00	\$ 960.09	\$ 960.09	\$ 2,805.09	\$ 2,805.09
SF - 62'	82	\$ 1,845.00	\$ 1,845.00	\$ 1,556.30	\$ 1,556.30	\$ 3,401.30	\$ 3,401.30
SF - 76'	62	\$ 1,845.00	\$ 1,845.00	\$ 2,563.80	\$ 2,563.80	\$ 4,408.80	\$ 4,408.80
SF - 90'	7	\$ 1,845.00	\$ 1,845.00	\$ 2,451.01	\$ 2,451.01	\$ 4,296.01	\$ 4,296.01
Multi-Family	96	\$ 1,845.00	\$ 1,845.00	\$ 837.10	\$ 837.10	\$ 2,682.10	\$ 2,682.10
Total:	316						
Series 2015 Bonds - Phase 3							
SF - 52'							
Partial Phase buydown	4	\$ 1,845.00	\$ 1,845.00	\$ 1,313.66	\$ 1,313.66	\$ 3,158.66	\$ 3,158.67
Partial Phase buydown	28	\$ 1,845.00	\$ 1,845.00	\$ 1,492.80	\$ 1,492.80	\$ 3,337.80	\$ 3,337.80
SF - 76'							
Partial Phase buydown	11	\$ 1,845.00	\$ 1,845.00	\$ 3,745.36	\$ 3,745.36	\$ 5,590.36	\$ 5,590.37
Partial Phase buydown	12	\$ 1,845.00	\$ 1,845.00	\$ 3,901.42	\$ 3,901.42	\$ 5,746.42	\$ 5,746.42
SF - 90'	18	\$ 1,845.00	\$ 1,845.00	\$ 3,866.11	\$ 3,866.11	\$ 5,711.11	\$ 5,711.12
SF - 100'	17	\$ 1,845.00	\$ 1,845.00	\$ 4,066.15	\$ 4,066.15	\$ 5,911.15	\$ 5,911.15
Total:	90						
Series 2015 Bonds - Phase 4							
SF - 52'	51	\$ 1,845.00	\$ 1,845.00	\$ 1,398.88	\$ 1,398.88	\$ 3,243.88	\$ 3,243.88
SF - 62'	31	\$ 1,845.00	\$ 1,845.00	\$ 2,184.02	\$ 2,184.02	\$ 4,029.02	\$ 4,029.02
MF - Esplanade	30	\$ 1,845.00	\$ 1,845.00	\$ 1,178.68	\$ 1,178.68	\$ 3,023.68	\$ 3,023.68
MF - Vercelli	56	\$ 1,845.00	\$ 1,845.00	\$ 1,017.51	\$ 1,017.51	\$ 2,862.51	\$ 2,862.51
Total:	168						
Series 2016 Bonds - Phase 5							
SF - 52'	90	\$ 1,845.00	\$ 1,845.00	\$ 1,440.78	\$ 1,440.78	\$ 3,285.78	\$ 3,285.78
SF - 62'	52	\$ 1,845.00	\$ 1,845.00	\$ 2,176.05	\$ 2,176.05	\$ 4,021.05	\$ 4,021.05
SF - 76'	24	\$ 1,845.00	\$ 1,845.00	\$ 3,538.95	\$ 3,538.95	\$ 5,383.95	\$ 5,383.95
MF - Vercelli	46	\$ 1,845.00	\$ 1,845.00	\$ 1,017.51	\$ 1,017.51	\$ 2,862.51	\$ 2,862.51
Total:	212						
Series 2017 Bonds - Phase 6							
SF - 52'	2	\$ 1,845.00	\$ 1,845.00	\$ 1,782.60	\$ 1,782.60	\$ 3,627.60	\$ 3,627.60
SF - 62'	44	\$ 1,845.00	\$ 1,845.00	\$ 2,690.48	\$ 2,690.48	\$ 4,535.48	\$ 4,535.49
SF - 76'	25	\$ 1,845.00	\$ 1,845.00	\$ 4,425.12	\$ 4,425.12	\$ 6,270.12	\$ 6,270.13
MF - Esplanade	14	\$ 1,845.00	\$ 1,845.00	\$ 1,370.23	\$ 1,370.23	\$ 3,215.23	\$ 3,215.24
MF - Vercelli	2	\$ 1,845.00	\$ 1,845.00	\$ 1,236.39	\$ 1,236.39	\$ 3,081.39	\$ 3,081.39
Total:	87						
Series 2019 Bonds - Phase 7 Remaining, Phase 8 and Hatcher (Hatcher only subject to General Fund)							
SF - 52'	87	\$ 1,845.00	\$ 1,845.00	\$ -	\$ -	\$ 1,845.00	\$ 1,845.00
SF - 62'	29	\$ 1,845.00	\$ 1,845.00	\$ -	\$ -	\$ 1,845.00	\$ 1,845.00
SF - 76'	23	\$ 1,845.00	\$ 1,845.00	\$ -	\$ -	\$ 1,845.00	\$ 1,845.00
MF - Esplanade (Phase 8)	72	\$ 1,845.00	\$ 1,845.00	\$ -	\$ -	\$ 1,845.00	\$ 1,845.00
MF - Vercelli	64	\$ 1,845.00	\$ 1,845.00	\$ -	\$ -	\$ 1,845.00	\$ 1,845.00
MF - Esplanade (phase 7)	36	\$ 1,845.00	\$ 1,845.00	\$ -	\$ -	\$ 1,845.00	\$ 1,845.00
Total:	311						
Total Debt Units	1150						
Total General Fund Units	1184						

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

**ENGINEER'S REPORT
April 2026**

Board Meeting

April 16th, 2026

Prepared For:

Board of Supervisors

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 21-4271

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

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I. PURPOSE

The purpose of this report is to provide the Board of Supervisors with an update on recent engineering-related activities. We will continue to provide updated monthly reports on the status of ongoing activities.

II. CURRENT OPERATIONS

The following list of assets which are currently being managed by the CDD:

1. Landscape Maintenance	4
2. Entrance Maintenance.....	6
3. Lake Maintenance	6
4. Irrigation Pump House.....	7
5. External Preserves	11
6. Cane Toad	12

1. Landscape Maintenance

- Several viburnum plants that were damaged during recent cold weather have been replaced, restoring the integrity of the affected hedge lines.
- Work is ongoing along the banks of Lake 11, where grasses will be trimmed to promote new growth. Planting conditions will be evaluated following trimming.
- The annuals at the front entrance are performing well and are scheduled to receive a fertilization application in early April.
- Staff is currently evaluating select areas at the front entrance that may require additional plantings to address gaps or enhance overall appearance.
- Turf areas outside the community are scheduled for a comprehensive fertilization application in mid-April to encourage new growth and enhance color ahead of the rainy season.



(1) New annuals installed at front entrance



(2) New annuals installed at front entrance

2. Entrance Maintenance

- District staff continue to address ongoing issues with oak leaves and pollen accumulating in the fountain bowls on both the east and west sides. To help mitigate this, staff installed a new screen around the filter to reduce debris entering the pump. Staff will continue to monitor the fountains until seasonal leaf drop subsides.
- In addition, district staff are working with the vendor to develop a comprehensive plan for an annual cleaning of all fountain piping, along with adjustments to jets and lighting, to ensure proper year-round operation.

3. Lake Maintenance

Weeds Shoreline

- Treated Lakes 9, 10, 11, and 12
- Treated Lakes 1, 2, 3, 4, 5A, 5B, 6, 7, 8, 9, 10, and 11
- Treated Lakes 2, 11, 20/21, and 24

Algae

- Applied lake dye to all lakes
- Treated Lake 7 for chara algae
- Treated Lakes 1, 2, 20/21, and 22 for chara algae

Aquatic Vegetation

- Treated spatterdock within the flow-way
- Treated minor spatterdock growth in Lake 5B
- Treated small pondweed growth in Lake 27

Additional Maintenance

- One additional service visit is scheduled for March 27

Surface Water Quality Report (1st quarter 2026) - See attached.

- Lakes 7, 9, 12, 18/19, and Flow Way



(3) Current Lake Levels in the front channel



(4) Current Lake Conditions



(5) Current Lake Conditions

Lake 11 Improvements

- CDD staff met with environmentalist and landscape architect firm Miller Legg to request a proposal for Lake 11 improvements. Proposal has been provided for three options of Conceptual Landscape and Littoral Shelf Planting Plans and Renderings. It is anticipated that these three concepts will be presented in the May board meeting. Initial discussions with consulting firm identified the need for both physical improvements and the addition of littoral and landscape enhancements to provide the best opportunity for success of this littoral shelf.

4. Irrigation Pump House

- District staff continue to monitor recharge wells on a bi-daily basis to ensure proper functionality and to regulate intake levels to prevent cavitation. Lake levels will also be monitored as needed until the rainy season begins.

IRRIGATION USE TABLE

FLOWAY /mg									
2026	PW-1	PW-2	PW-3	Total well draw	Rain	Total Irrigation Used	Golf Course SWP-3	Master Pump	SWP-1
Jan.	18.48	12.80		31.28		29.00	13.20		15.80
Feb.	21.96	10.77		32.73		27.97	9.60		18.37
March	36.24	4.84		41.08		34.95	15.47		19.48
April									
May									
June									
July									
August									
Sept.									
October									
November									
Dec									
	76.68	28.41		105.09	0.00	91.92	38.27		53.65
				*33.48/mo		*46.76/mo			
				*269.5/annual		*374/annual			

5. External Preserves

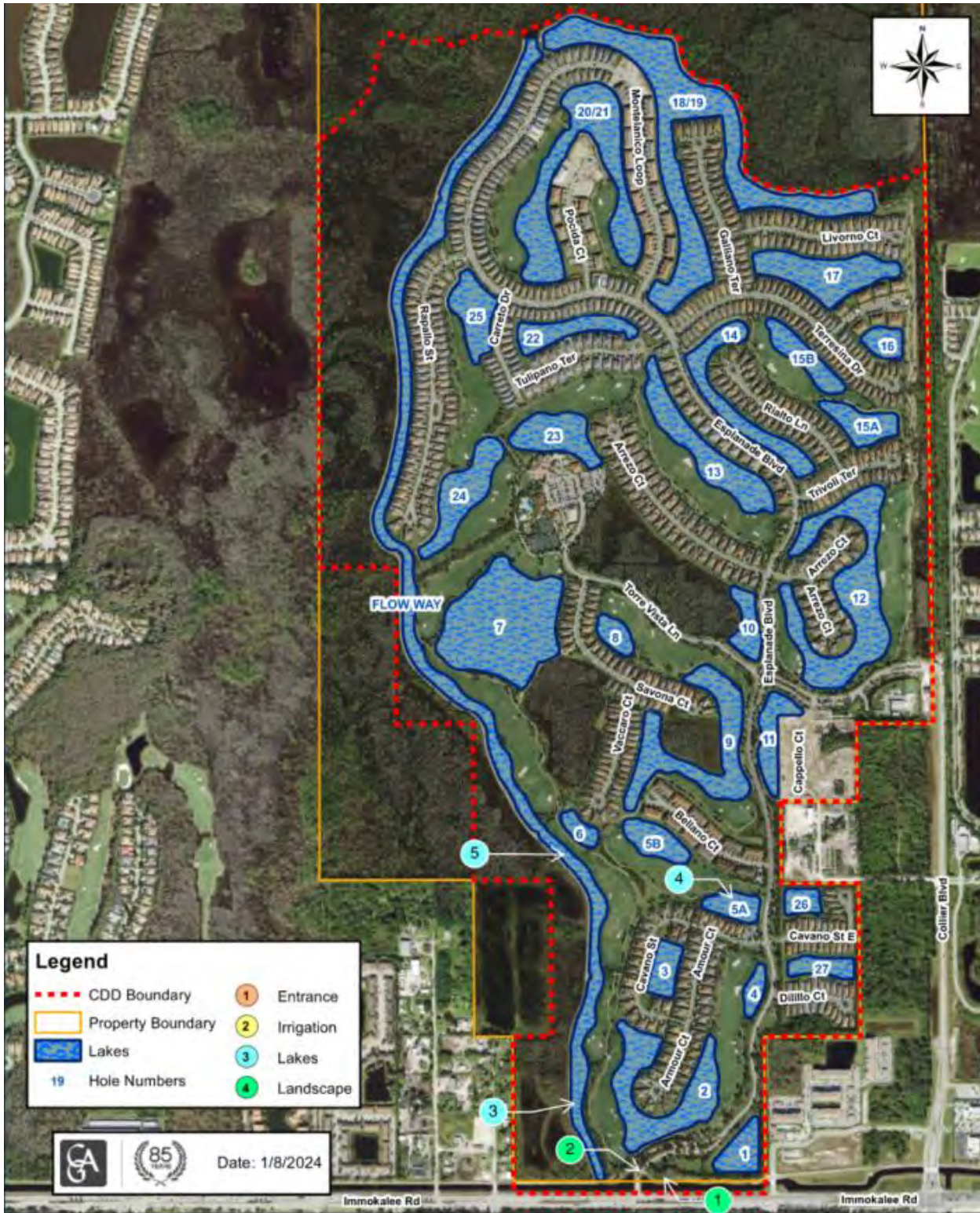
- Work within the external preserve for compliance and invasive species removal is underway. The vendor has completed two sections and will continue progressing, with full completion anticipated by the end of April.
- The District is currently awaiting permit approval for the fence along the east preserve boundary. Approval is expected in the first week of April, with work scheduled to begin shortly thereafter.

6. Cane Toad

Cane toad activity increased significantly during March, with consistent breeding calls and a noticeable rise in early-stage development. Larval strands were identified based on observed mating activity and were promptly removed. Tadpole concentrations increased across shoreline areas, and the emergence of juvenile toads was observed in large numbers. Adult activity also increased throughout the property.

March Totals:

- Larvae Strands Removed: 16
- Tadpoles Removed: ~10,000+
- Juvenile Toads Managed: ~200-300
- Adult Toads Removed: ~270-280



Flow Way CDD - Engineer's Report Asset Map

III. CAPITAL PROJECTS

- i. 2026 Lake Bank Restoration (March start date)
 - Lake 14
 - Lake 22
 - Lake 23



IV. FUTURE ASSET MAINTENANCE ITEMS

1. Corrective Actions

- Continue monitoring lake levels and adjusting for irrigation output as needed.
- FY 2026 capital coordination for Lake Bank restoration has begun on lake 7.
- Coordinate with the external preserve has begun, we continue to follow up with vendor on progress.
- Begin preparations for mulch freshen-up scheduled for early spring.
- Follow up with the fountain vendor regarding new nozzles for the east fountain and on-going issues with filtration
- Continue monitoring lake banks for erosion.
- Monitor the new littoral installation planned for early spring.
- Follow up on the status of the fence permit near the Quarry. Permit should be received in the coming weeks.

2. PERMITTING

We are continuing our ongoing work of identifying permits that have been obtained for the development of the District's infrastructure. The list below is not complete, and will be updated periodically:

Permit Agency / Project Name	Permit Number	Date Received	Date Expires	Permitee-Constructed by	Current Status
Collier County Latest Flow Way CDD County PUD Modification	Ordinance 20-30	10/13/21	Current	Flow Way CDD	Operation Phase
South Florida Water Management District (SFWMD) ERP Permit Modification	11-02031-P	9/13/07	9/13/12	I. M. Collier Joint Venture (Mirasol)	Operation Phase: Active
SFWMD Water Use	11-02032-W	2/24/25	5/15/25	Flow Way CDD	Operation Phase: Active
SFWMD ROW Occupation Permit	11652 (App. No: 12-1113-2M)	6/13/13	6/30/14	Taylor Morrison Esplanade Naples, LLC	Closed
Army Corps of Engineers (ACOE)	SAJ-2000-01926 (IP-HWB)	12/7/12	11/5/17	IM Collier Joint Venture	Operation Phase; Issued (06/08/2016)
Esplanade Golf and Country Club of Naples - Amenity Campus (SDPA)	PL20210000129	01/19/21	11/23/26	TAYLOR MORRISON ESPLANADE NAPLES LLC	Site Inspection - Add Application Type

Permit Agency / Project Name	Permit Number	Date Received	Date Expires	Permitee-Constructed by	Current Status
Esplanade Golf & Country Club of Naples - Culinary Center (SDPA)	PL20170002663	07/20/17	07/04/21	TAYLOR MORRISON ESPLANADE NAPLES LLC	Site Inspection - Add Application Type
Esplanade Golf & Country Club - Driving Range Improvements	PL20230001832	02/02/2023		ESPLANADE GOLF & COUNTRY CLUB OF NAPLES INC	Pre Construction - Opened for Uploads

*Additional Collier County permits completed, available upon request.

V. ENGINEER'S REPORT COMPLETE

By: _____

By: James Messick, P.E.

District Engineer

State of Florida Registration No. 70870

Our ref: 11225022-21

March 23, 2026

Mr. Richard Freeman
Calvin, Giordano & Associates, Inc.
1800 Eller Drive, Suite 600
Fort Lauderdale, FL 33316

Flow Way CDD Water Quality Monitoring Report – February 2026

Dear Mr. Freeman:

GHD Services Inc. (GHD) is pleased to present the results of the February 2026 water quality sampling services for the Flow Way and Lakes 7, 9, 12, and 18/19 - Flow Way CDD at Esplanade Golf and Country Club.

1. Water Quality Sampling – February 2026

The February 2026 sampling event consisted of the collection of five (5) surface water samples at five (5) sample locations (FW – Flow Way, FW – Lake 9, FW – Lake 7, FW – Lake 12, and FW – Lake 18/19) within the Esplanade Golf and Country Club as identified on **Figure 1**.

Samples were collected using direct-dip sampling methods. Samples were collected at half the total depth per sampling location to minimize sediment disruption. See **Figure 1** for sampling locations.

Conductivity, dissolved oxygen (DO), pH, and temperature were measured in the field with a calibrated YSI Model 556 multi-parameter water quality meter. Turbidity was also measured at each location. Surface Water Field Sheets are attached.

The collected samples were capped, labeled, packed on ice, and transported to Benchmark EnviroAnalytical, Inc., in North Port, Florida. Benchmark EnviroAnalytical, Inc. is certified by the State of Florida and NELAP (National Environmental Laboratory Accreditation Conference). Laboratory analyses were conducted for 5-day biochemical oxygen demand (BOD), total suspended solids (TSS), total nitrogen, nitrogen speciation (ammonia, total Kjeldahl nitrogen [TKN], and nitrate + nitrite), total phosphorus, ortho phosphorus (field filtered) and chlorophyll- α .

All samples collected during the February 2026 sampling event were prepared and analyzed within the method-required holding times. The laboratory data has been reviewed with respect to authenticity, precision, limits of detection, and accuracy of the data. The laboratory analytical results are summarized in the attached **Table 1**. The laboratory report is also attached. Trend graphs have been prepared for each monitor location for laboratory analytical results and select field measurements.

2. Analytical Summary

The February 2026 sampling event represents first analysis for 2026 for the select five (5) WQ Locations for Flow Way. Laboratory results are displayed visually in the trend graphs enclosed.

All sampling locations had relatively low water levels during the February 2026 sampling event. At all locations, evidence of algae was observed.

Between the prior sampling event in October 2025 and the recent sampling event conducted on February 19, 2026:

- BOD5 levels remain consistent and low. The results at all locations were either undetected (results are below the method detection limit [MDL], noted by a “U” following the result) or detected below the practical quantitation limit ([PQL], noted by an “I” following the result).
- Average chlorophyll-a concentration increased (from 6.8 mg/m³ to 7.72 mg/m³).
- Average concentration of dissolved oxygen (%) increased (from 65.48% to 94.54%).
- Average concentration of total nitrogen was relatively unchanged (0.898 mg/L and 0.8 mg/L).
- Average concentration of total phosphorus increased (from 0.012 mg/L 0.020 mg/L).
- Average turbidity increased (from 3.34 NTU 4.07 NTU).
- Average total suspended solids (TSS) decreased (from 4.96 mg/L to 2.99 mg/L).
- Average conductivity increased (from 404.6 µmhos/cm to 573.0 µmhos/cm).
- Average pH increased (from 8.16 to 8.45 SU).
- Average temperature decreased (27.8°C to 23.14°C).

The pH at every location increased since the previous sampling event, except for Lake 18/19, where it did not change, and all are within the range of historical levels. The highest pH was recorded at FW-Lake 7 (8.59 SU), which remains consistent with historical data. The lowest pH was recorded at Lake 12 (8.27 SU). Surface water temperature at all sampling locations decreased. The highest temperature was recorded at the Flow Way (23.56°C), and the lowest was recorded at Lake 7 (22.82°C).

No sampling location during the February 2026 sampling event resulted in BOD5 concentrations in exceedance of the PQL. All results are consistent with historical results at all locations. BOD is a measure of oxygen content consumed by bacteria that decomposes organic material. Higher BOD levels generally infer more biological activity and, thus, higher algae levels. In general, BOD levels below 5.0 mg/L are ideal for freshwater lakes to support a healthy dissolved oxygen level within the water and, therefore, a healthy aquatic ecosystem. No sampling location exceeded this standard.

While BOD levels remained at healthy levels in February, there was evidence of algal growth observed at the time of the sampling event. Chlorophyll-a levels varied at sampling locations, when compared to the October 2025 sampling event. Flow Way, and Lake 9 decreased in chlorophyll-a, Lakes 7 and 12 increased, and Lake 18/19 remained stable. In general, chlorophyll-a levels below 10.0 mg/m³ are ideal for freshwater lakes to support a healthy ecosystem. During February, Lake 12 was the only location that exceeded the standard (12.9 mg/m³). Chlorophyll-a levels are expected to display a cyclic trend, with increasing chlorophyll-a levels during the warmer months of the year and decreasing levels in the cooler months. GHD expects chlorophyll-a levels to have increase by the next sampling event in June 2026

Like Chlorophyll-a, dissolved oxygen is also anticipated to fluctuate throughout the year given the temperature of the water and biological activity. The action level for dissolved oxygen (%) is defined by the Florida Department of Environmental Protection (FDEP) for the Peninsula and Everglades bioregions as 38%. All five lakes sampling locations had DO concentrations far above this standard (average 94.54%). The lowest concentration of DO was observed at FW-Lake 7 (89.0%), and the highest was observed at the Flow Way (111.1%). Since October 2025, the concentration of DO has increased at all sampling locations except Lake 18/19, which remained stable. This increase in dissolved oxygen was expected given the cooler water temperatures. Temperature and DO are inversely related. Therefore, DO is expected to fluctuate throughout the year, with the lakes having a higher concentration of DO in the fall and winter, and a lower concentration of DO in the spring and summer. Given the likely increase in air temperature by June, GHD expects the concentration of DO to be lower by the next sampling event.

In February 2026, GHD recorded the highest concentration of total nitrogen (0.933 mg/L) at Lake 18/19, and the lowest was recorded at Lake 7 (0.569 mg/L, mean 0.80 mg/L), which was similar to October 2025 (mean 0.898) except the highest TN was recorded at Lake 18/19 (1.13 mg/L) and the lowest at Lake 12 (0.717 mg/L). All results were within historical ranges.

The concentration of total phosphorus among all locations was low and similar (range 0.010 – 0.021 mg/mL). All sampling locations were within historical ranges were between the Practical Quantitation Limit (PQL).

The concentration of orthophosphate has historically fluctuated. Like total phosphorus, orthophosphate concentrations were low, either below the detectable limit or between method detection limit and the practical quantitation limit.

Total suspended solids (TSS) decreased at all sampling locations except for FW-Lake 7, where it increased, having the highest TSS of all stations (5.2 mg/L). The lowest TSS was recorded at Lake 9 (0.8 mg/L).

Water turbidity remained relatively low at all locations. Turbidity increased at the Flow Way, and Lakes 7 and 12. Turbidity decreased at Lake 9 and remained unchanged at Lake 18/19. The highest concentration of turbidity was recorded at FW-Lake 12 (5.87 NTU) and the lowest was recorded at FW-Lake 18/19 (1.67 NTU).

A Trophic State Index calculation (defined by FAC 62-303.200 and the Water Quality Assessment for the State of Florida 305(b) Report) was used to help classify the quality of water based on each water body’s chlorophyll- α , total phosphorous, and total nitrogen concentration. A ratio of total nitrogen to total phosphorus was calculated for each water body to determine general conditions. For this sample event, the breakdown of the sample locations is:

- Nutrient Balanced ($10 < \text{TN/TP} < 30$) – None
- Nitrogen Limited ($\text{TN/TP} < 10$) – Flow Way, Lake 7, Lake 9, Lake 12, Lake 18/19
- Phosphorus Limited ($\text{TN/TP} > 30$) – None

A TSI value was calculated based on the TN/TP ratio for each location. A TSI value for lakes of 0-59 is “good”, a value of 60-69 is “fair”, and a value of 70+ is “poor”. Based on the results of this sampling event, each sampling location’s calculated TSI value was:

Flow Way	Lake 12	Lake 18/19	Lake 7	Lake 9
49.58	54.92	45.49	46.57	50.2

As can be seen above, the February 2026 sampling locations fell into the “good” category, which is expected given the low temperature and decreased light availability during this time of year. A TSI rating of “good” is indicative of an organically balance water body.

3. Conclusions and Recommendations

For February 2026, the TN/TP ratio of each location in the Flow Way CDD was nitrogen-limited, consistent with historical sampling events. This infers that additional inputs of nitrogen would likely result in elevated chlorophyll-a concentrations and could potentially lead to algal growth within the water bodies. Although, on average, total nitrogen was slightly lower since the last sampling event, there were higher concentrations of Chlorophyll-a in February 2026, and the observed algae at the lakes was likely reflected in this change; however, the water bodies continue to reflect a balance condition as indicated by the reported TSI values.

Data indicates that the water quality conditions within the CDD have remained relatively stable when compared to the previous sampling event.

As noted above, there was visual evidence of algae observed at the sites during the February 2026 sampling event; however, there was no indication of water impairment as shown in the TSI values. Water levels continue to be low. Southwest Florida has been experiencing an abnormally dry season when compared to historic conditions, leading to lower water levels and, therefore, more concentrated levels of nutrients and chlorophyll-a within the water bodies. GHD continues to expect chlorophyll levels to decrease as the rainy season proceeds.

Given dry conditions within the CDD and cyclic trend for DO and nutrients, GHD continues to recommend increased visual investigations by lake maintenance for algal growth during the summer months, particularly at FW-Flow Way. GHD does not believe there are water quality concerns at this time; however, the visual evidence of algae observed at the time of the sampling event suggests diligent observation be maintained at this time.

The next tri-annual sampling event is planned for June 2026. Please contact Jason Garwood at the number/email address below if you have questions or need additional information.

Sincerely,

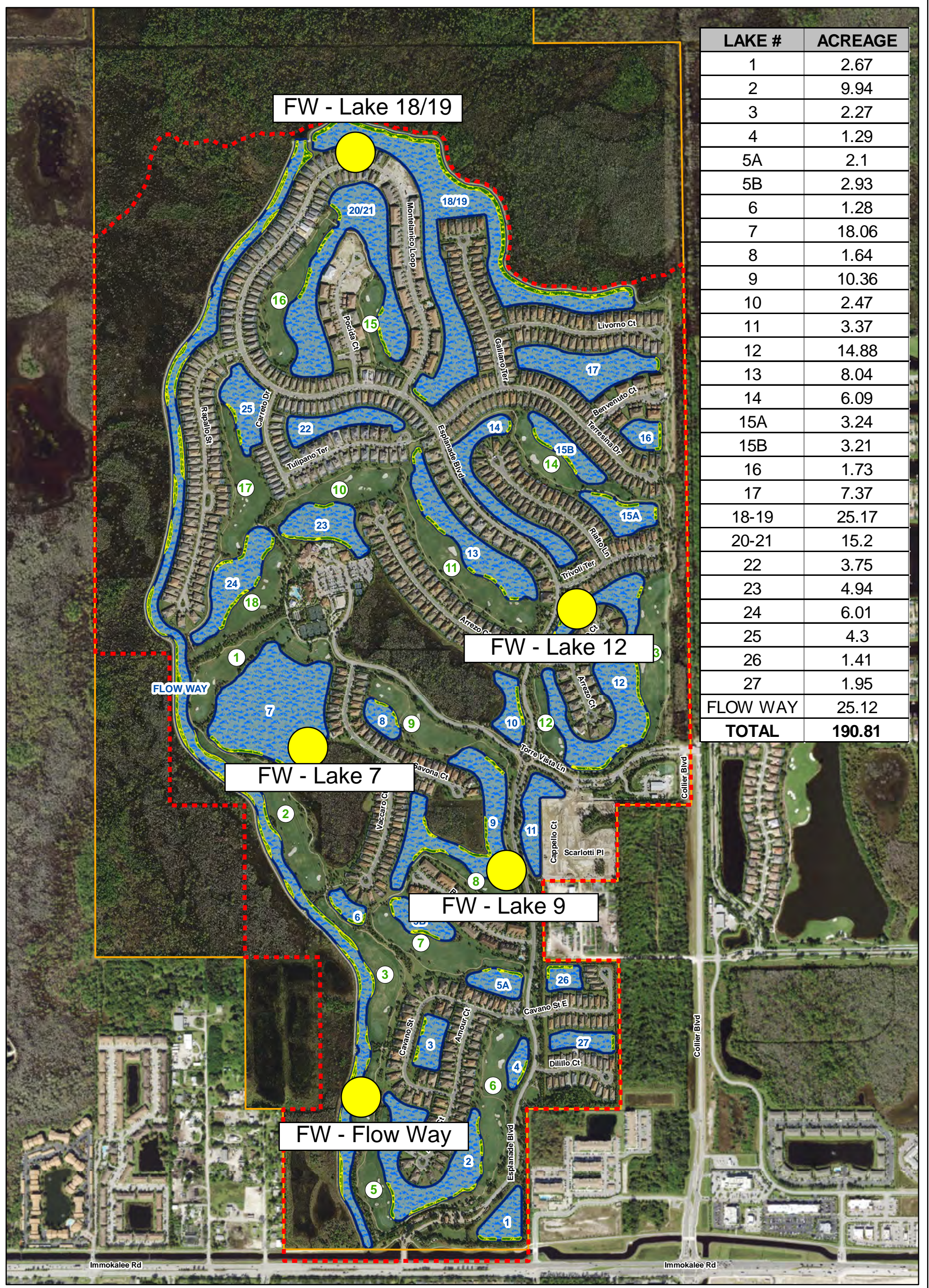
GHD



Jason Garwood.
Natural Resources Specialist
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(813) 257-0621

Encl: Figure
 Table
 Trend Graphs
 Laboratory Analytical Reports
 Surface Water Field Sheets

Figure



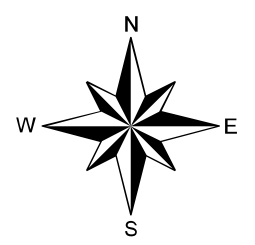
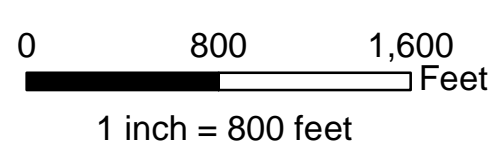
LAKE #	ACREAGE
1	2.67
2	9.94
3	2.27
4	1.29
5A	2.1
5B	2.93
6	1.28
7	18.06
8	1.64
9	10.36
10	2.47
11	3.37
12	14.88
13	8.04
14	6.09
15A	3.24
15B	3.21
16	1.73
17	7.37
18-19	25.17
20-21	15.2
22	3.75
23	4.94
24	6.01
25	4.3
26	1.41
27	1.95
FLOW WAY	25.12
TOTAL	190.81

Flow Way CDD Lakes

Date: 3/23/2022



- Legend**
- - - CDD Boundary
 - Property Boundary
 - Lakes
 - Permitted Littoral Shelf
 - 3 Hole Numbers
 - 19 Lake Numbers



Data Table

Table 1
Analytical Results Summary
Surface Water Quality Monitoring
Flow Way CDD
Fort Myers, Florida
February 2026

Sample Location/Sample ID:		FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Flow Way	FW-Lake 12	FW-Lake 12
Sample Date:		3/9/2022	06/08/2022	10/10/2022	2/20/2023	6/5/2023	10/2/2023	2/6/2024	6/5/2024	10/17/2024	2/13/2025	6/17/2025	10/15/2025	2/19/2026	3/9/2022	06/08/2022
Field Parameters	Units															
Total Water Depth	Feet	NM	NM	NM	NM	NM	NM	> 5 ft BWS	NM	>5	>5	NM	NM	2.0	NM	NM
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	1.5	2.5	1.5	2.5	3	1	2.5	1	1.5	1.5
Conductivity, field	umhos/cm	486	426	442.5	578	428.7	342.3	475.1	476	303	479	438	362	570	477.2	485
Dissolved oxygen (DO), field	mg/L	5.13	4.84	4.75	5.63	5.40	4.80	7.34	5.30	4.60	6.66	5.66	5.55	9.44	6.22	4.58
Dissolved oxygen (DO), field	%	62.3	63.1	57.5	67.1	69.2	62.3	78.9	71.5	54.0	83.7	75.8	69.6	111.1	76.1	60.9
pH, field	s.u.	8.54	7.81	6.95	7.67	8.0	8.04	7.76	7.92	7.50	8.41	7.83	8.02	8.48	8.41	8.16
Temperature, field	Deg C	25.3	29.1	26.5	24.3	28.6	28.6	18.8	30.6	23.0	27.10	30.64	26.95	23.56	25.7	29.8
Turbidity, field	NTU	3.38	8.00	1.66	1.52	15.03	2.98	7.62	4.47	1.60	3.82	7.88	4.35	5.60	4.07	3.15
Secchi Disk	Depth															
Wet Parameters	Units															
Ammonia-N	mg/L	0.008 U	0.008 U	0.088	0.082	0.008 U	0.011 I	0.058	0.058	0.053	0.125	0.077	0.037	0.069	0.008 U	0.008 U
TAN criteria calculation	mg/L	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM
Total kjeldahl nitrogen (TKN)	mg/L	2.08	1.18	1.14	0.922	0.923	0.827	0.862	0.975	0.637	0.856	2.10	1.11	0.578	1.35	1.10
Total nitrogen	mg/L	2.08	1.20	1.15	0.922	0.965	0.852	0.888	0.986	0.654	0.971	2.12	1.12	0.702	1.35	1.11
Nitrite/Nitrate	mg/L	0.006 U	0.024	0.010 I	0.24 U	0.042	0.025	0.026	0.011 I	0.017 I	0.115	0.016 I	0.012 I	0.124	0.006 U	0.011 I
Ortho phosphorus (Field Filtered)	mg/L	0.004 I	0.004 I	0.015	0.013 U	0.012	0.002 I	0.002 U	0.002 U	0.006 I	0.007 I	0.024	0.003 I	0.003 U	0.022	0.017
Total phosphorus	mg/L	0.024 I	0.064	0.039	0.016 I	0.028 I	0.010 I	0.048	0.022 I	0.016 I	0.011 I	0.024 I	0.017 I	0.021 I	0.026 I	0.062
Chlorophyll	mg/m3	4.73	14.0	34.6	3.7	13.8	3.02	1.45	4.01	3.11	4.15	24.6	9.82	8.60	7.87	9.88
Total suspended solids (TSS)	mg/L	6.33	7.67	1.20 I	1.0 U	13.2	4.29	1.60 I	6.40	1.60 I	4.80	10.4	6.00	4.80	3.33	0.667 I
Biochemical oxygen demand (total BOD5)	mg/L	1 U	1 U	1.08 I	2.0 U	1 U	1 U	1 U	1 U	1 U	1 U	2.26 I	1 U	2.43 I	1.39 I	1 U
Sample Location/Sample ID:		FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 7	FW-Lake 9	FW-Lake 9
Sample Date:		3/9/2022	06/08/2022	10/10/2022	2/20/2023	6/5/2023	10/2/2023	2/6/2024	6/5/2024	10/17/2024	2/13/2025	6/17/2025	10/15/2025	2/19/2026	3/9/2022	06/08/2022
Field Parameters	Units															
Total Water Depth	Feet	NM	NM	NM	NM	NM	NM	NM	3.0	4	3	3	3	2.0	NM	NM
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2	1.5	1.5	1.5	1	1.5	1.5
Conductivity, field	umhos/cm	386	438	518	414	450.8	202	477.5	457	308	356	430	400	484	459	501
Dissolved oxygen (DO), field	mg/L	6.81	4.13	6.45	5.62	4.89	4.71	6.53	3.86	5.21	6.96	4.97	5.33	7.64	5.13	2.17
Dissolved oxygen (DO), field	%	82.5	54.4	84.0	67.1	65.2	61.0	72.4	51.7	63.5	86.2	69.0	68.4	89.0	61.7	28.4
pH, field	s.u.	8.82	8.29	8.38	8.26	7.95	7.79	8.17	8.18	8.06	8.55	8.67	8.40	8.59	8.51	8.15
Temperature, field	Deg C	25.2	29.7	27	24.2	29.1	29.3	19.9	30.6	25.2	26.17	32.42	28.15	22.82	24.9	29.2
Turbidity, field	NTU	1.98	1.66	3.28	16.05	5.31	3.04	6.83	2.79	3.47	2.62	2.46	2.56	4.71	3.57	1.83
Secchi Disk	Depth															
Wet Parameters	Units															
Ammonia-N	mg/L	0.008 U	0.008 U	0.014 I	0.057	0.008 U	0.008 I	0.013 I	0.048	0.029 I	0.036	0.031 I	0.073	0.017 I	0.008 U	0.008 U
TAN criteria calculation	mg/L	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM
Total kjeldahl nitrogen (TKN)	mg/L	1.31	0.899	0.838	0.625	1.49	0.763	0.987	0.681	0.655	0.595	0.701	0.645	0.562	1.36	1.15
Total nitrogen	mg/L	1.31	0.913	0.847	0.625	1.49	0.791	1.00	0.693	0.674	0.662	0.714	0.721	0.569	1.36	1.33
Nitrite/Nitrate	mg/L	0.006 U	0.014 I	0.009 I	0.24 U	0.006 U	0.028	0.015 I	0.012 I	0.019 I	0.067	0.013 I	0.076	0.007 I	0.006 U	0.181
Ortho phosphorus (Field Filtered)	mg/L	0.006 I	0.013	0.016	0.013 U	0.040	0.002 U	0.004 I	0.002 U	0.009	0.003 I	0.004 I	0.003 U	0.003 U	0.021	0.002 U
Total phosphorus	mg/L	0.025 I	0.059	0.041	0.021	0.042	0.010 I	0.028 I	0.012 I	0.042	0.009 I	0.012 I	0.011 I	0.018 I	0.024 I	0.036
Chlorophyll	mg/m3	3.27	4.88	7.65	3.7	9.33	9.01	11.6	2.04	7.80	3.43	5.04	4.46	7.72	5.45	5.75
Total suspended solids (TSS)	mg/L	0.667 I	0.570 U	3.60	1.0 U	4.07	7.58	3.60	2.40	4.00	5.20	3.20	4.80	5.20	1.67 I	2.00 I
Biochemical oxygen demand (total BOD5)	mg/L	1.06 I	1 U	1 U	2.0 U	1 U	1 U	1 U	1 U	1 U	1 U	1.11 I	1.78 I	2.15 I	1.08 I	1 U

Table 1
 Analytical Results Summary
 Surface Water Quality Monitoring
 Flow Way CDD
 Fort Myers, Florida
 February 2026

Sample Location/Sample ID:		FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 12	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19
Sample Date:		10/10/2022	2/20/2023	6/5/2023	10/2/2023	2/6/2024	6/5/2024	10/17/2024	2/13/2025	6/17/2025	10/15/2025	2/19/2026	3/9/2022	06/08/2022	10/10/2022
Field Parameters		Units													
Total Water Depth	Feet	NM	NM	NM	NM	NM	5.0	3	4	3	4	2.0	NM	NM	NM
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	2.5	1.5	2	1.5	2	1	1.5	1.5	1.5
Conductivity, field	umhos/cm	600	571	506	471	530.1	544	363	467	572	426	666	416.1	407	570
Dissolved oxygen (DO), field	mg/L	5.06	5.77	3.38	4.32	7.60	3.72	5.59	6.75	5.77	4.68	7.72	5.51	4.49	4.54
Dissolved oxygen (DO), field	%	62.6	68.9	50.2	55.1	83.8	51.1	68.7	85.0	78.8	59.7	89.5	66.8	57.9	57.5
pH, field	s.u.	8.05	8.14	7.76	7.80	7.96	7.73	7.85	8.22	8.35	8.11	8.27	8.79	8.42	8.08
Temperature, field	Deg C	27	24.5	28.8	28.3	19.9	32.0	25.6	26.96	31.72	27.91	23.16	25.7	29.9	29.1
Turbidity, field	NTU	2.87	3.46	11.31	3.21	7.81	3.16	--	3.28	10.1	2.66	5.87	3.02	2.29	1.81
Secchi Disk	Depth														
Wet Parameters		Units													
Ammonia-N	mg/L	0.046	0.061	0.008 U	0.009 I	0.008 U	0.041	0.019 I	0.162	0.021 I	0.189	0.049	0.008 U	0.008 U	0.181
TAN criteria calculation	mg/L	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM
Total kjeldahl nitrogen (TKN)	mg/L	0.761	0.679	0.771	0.769	0.640	0.658	0.876	0.809	1.66	0.678	0.786	2.13	1.34	0.988
Total nitrogen	mg/L	0.957	0.679	0.778	0.791	0.656	0.672	0.935	0.973	1.68	0.717	0.884	2.13	1.35	1.00
Nitrite/Nitrate	mg/L	0.196	0.24 U	0.007 I	0.022 I	0.016 I	0.014 I	0.059	0.164	0.015 I	0.039	0.098	0.006 U	0.013 I	0.014 I
Ortho phosphorus (Field Filtered)	mg/L	0.013	0.013 U	0.047	0.010	0.005 I	0.002 U	0.005 I	0.006 I	0.015	0.008 I	0.003 U	0.014	0.014	0.014
Total phosphorus	mg/L	0.044	0.013 I	0.068	0.011 I	0.008 I	0.021 I	0.027 I	0.013 I	0.022 I	0.011 I	0.020 I	0.027 I	0.059	0.038
Chlorophyll	mg/m3	10.4	9.8	14.8	20.1	8.61	7.43	12.9	7.47	17.9	5.79	12.9	5.80	4.86	5.39
Total suspended solids (TSS)	mg/L	3.20	14	9.20	5.00	1.60 I	5.20	2.40	6.00	8.00	3.20	3.60	3.67	1.67 I	2.40
Biochemical oxygen demand (total BOD5)	mg/L	1 U	2.0 U	1 U	1 U	1 U	1 U	1 U	1.04 I	2.25 I	1 U	3.00 I	1.22 I	1 U	1 U
Sample Location/Sample ID:		FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9	FW-Lake 9			
Sample Date:		10/10/2022	2/20/2023	6/5/2023	10/2/2023	2/6/2024	6/5/2024	10/17/2024	2/13/2025	6/17/2025	10/15/2025	2/19/2026			
Field Parameters		Units													
Total Water Depth	Feet	NM	NM	NM	NM	NM	4.0	3	3	3	3	3.0			
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	2	1.5	1.5	1.5	1.5	1.5			
Conductivity, field	umhos/cm	492	559	493	450.8	569	550	304	426	468	392	662			
Dissolved oxygen (DO), field	mg/L	4.11	4.60	3.32	3.58	6.70	3.80	3.52	6.51	5.45	5.63	7.65			
Dissolved oxygen (DO), field	%	52.3	64.8	42.9	45.5	74.2	50.7	63.7	81.1	75.0	71.9	90.1			
pH, field	s.u.	7.94	7.99	7.75	7.97	7.74	7.97	7.95	8.35	8.57	8.26	8.35			
Temperature, field	Deg C	27	24.0	28.1	28.4	19.3	30.3	24.4	26.50	32.19	27.93	23.18			
Turbidity, field	NTU	1.78	2.14	10.68	3.01	8.69	6.42	1.60	5.68	9.58	3.64	2.48			
Secchi Disk	Depth														
Wet Parameters		Units													
Ammonia-N	mg/L	0.013 I	0.076	0.008 U	0.008 U	0.019 I	0.042	0.061	0.138	0.020 I	0.093	0.094			
TAN criteria calculation	mg/L	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM			
Total kjeldahl nitrogen (TKN)	mg/L	0.599	0.702	0.828	0.579	0.664	0.743	0.577	0.950	1.53	0.768	0.819			
Total nitrogen	mg/L	0.610	0.702	0.856	0.601	0.683	0.754	0.618	1.04	1.54	0.804	0.914			
Nitrite/Nitrate	mg/L	0.011 I	0.24 U	0.028	0.022 I	0.019 I	0.011 I	0.041	0.095	0.014 I	0.036	0.095			
Ortho phosphorus (Field Filtered)	mg/L	0.007 I	0.013 U	0.054	0.002 I	0.008	0.002 U	0.003 I	0.004 I	0.015	0.003 U	0.003 I			
Total phosphorus	mg/L	0.013 I	0.019 I	0.134	0.010 I	0.008 U	0.013 I	0.018 I	0.013 I	0.024 I	0.013 I	0.010 I			
Chlorophyll	mg/m3	7.06	8.5	17.1	7.94	1.92	7.76	12.2	8.06	21.3	8.24	6.28			
Total suspended solids (TSS)	mg/L	5.20	1.0	9.29	4.62	1.20 I	4.80	6.00	5.60	8.00	4.80	0.800 I			
Biochemical oxygen demand (total BOD5)	mg/L	1 U	9.9	1 U	1 U	1 U	1 U	1 U	1.02 I	2.26 I	1.97 I	2.20 I			

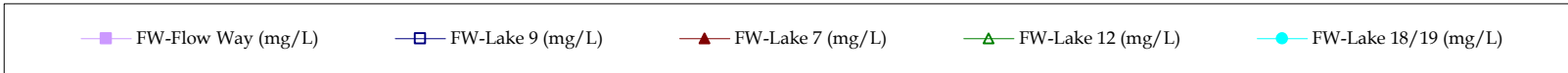
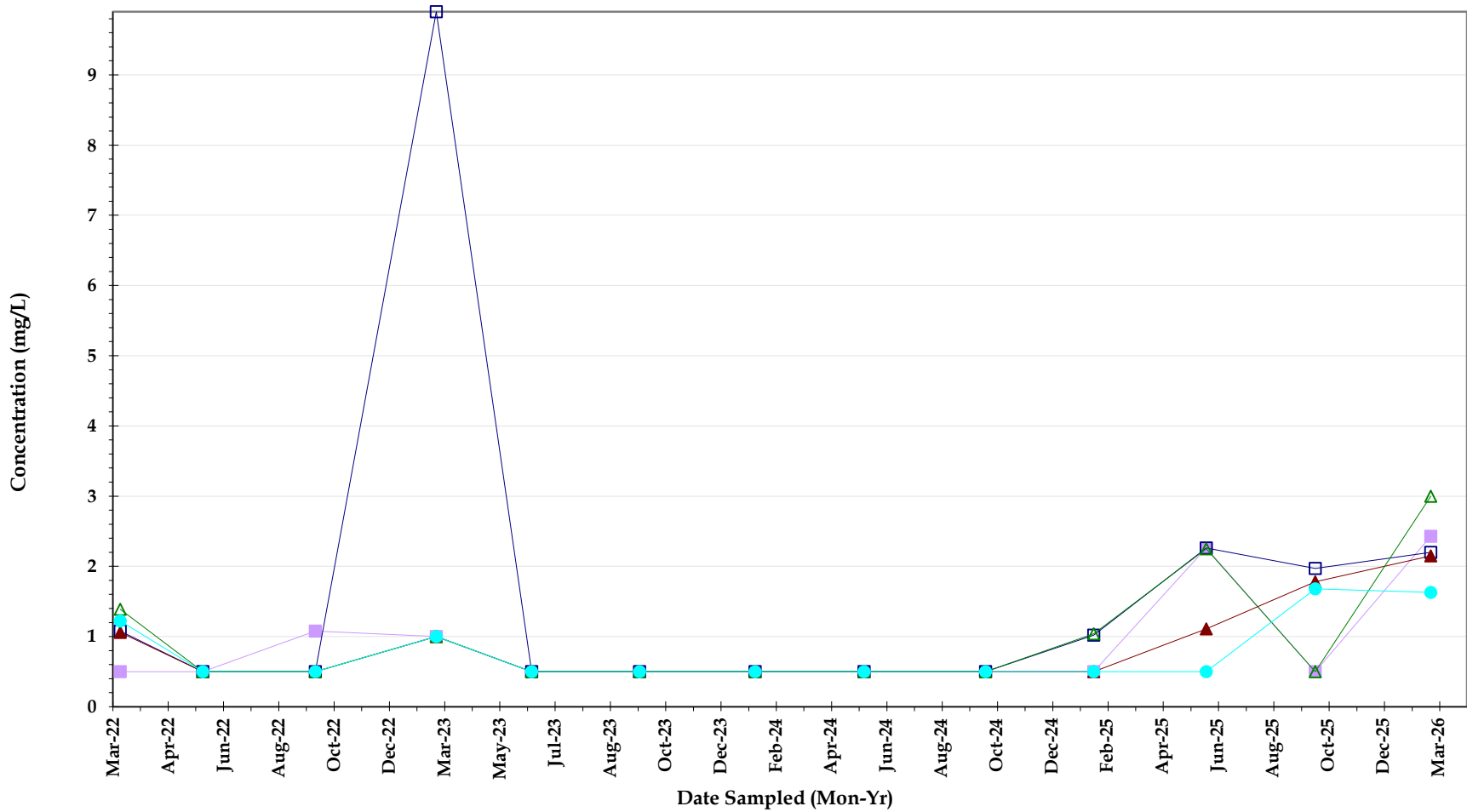
Table 1
 Analytical Results Summary
 Surface Water Quality Monitoring
 Flow Way CDD
 Fort Myers, Florida
 February 2026

Sample Location/Sample ID:		FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19	FW-Lake 18/19
Sample Date:		2/20/2023	6/5/2023	10/2/2023	2/6/2024	6/5/2024	10/17/2024	2/13/2025	6/17/2025	10/15/2025	2/19/2026
Field Parameters		Units									
Total Water Depth	Feet	NM	NM	NM	NM	4.0	3	4	4	5	2.0
Sample Depth	Feet	1.5	1.5	1.5	1.5	2	1.5	2	2	2.5	1
Conductivity, field	umhos/cm	405	429.9	344.4	440.4	407.7	368	444	416	443	483
Dissolved oxygen (DO), field	mg/L	6.49	3.87	4.60	7.00	3.41	4.37	6.90	5.48	4.50	7.96
Dissolved oxygen (DO), field	%	77.3	50.0	61.0	77.2	47.3	54.0	85.8	75.0	57.8	93
pH, field	s.u.	8.38	8.09	8.04	7.96	8.04	7.74	8.28	8.65	8.01	8.54
Temperature, field	Deg C	24.1	28.9	29.2	20.2	32.4	25.8	26.13	31.95	28.04	23.0
Turbidity, field	NTU	0.69	5.41	3.20	--	1.62	4.46	1.75	2.83	3.51	1.67
Secchi Disk	Depth										
Wet Parameters		Units									
Ammonia-N	mg/L	0.061	0.008 U	0.009 I	0.047	0.053	0.037	0.055	0.040	0.096	0.008 U
TAN criteria calculation	mg/L	NM	NM	NM	NM	NM	NM	NM	NM	NM	NM
Total kjeldahl nitrogen (TKN)	mg/L	0.504	0.882	0.681	1.49	0.667	0.768	0.658	0.624	1.12	0.713
Total nitrogen	mg/L	0.504	0.889	0.704	1.52	0.677	0.793	0.885	0.670	1.13	0.933
Nitrite/Nitrate	mg/L	0.24 U	0.007 I	0.023 I	0.035	0.010 I	0.025	0.227	0.046	0.011 I	0.220
Ortho phosphorus (Field Filtered)	mg/L	0.013 U	0.046	0.002 U	0.003 I	0.002 U	0.004 I	0.007 I	0.002 I	0.003 I	0.009 I
Total phosphorus	mg/L	0.0063 U	0.068	0.008 U	0.029 I	0.017 I	0.015 I	0.008 U	0.010 I	0.009 I	0.010 I
Chlorophyll	mg/m3	11	5.58	9.30	2.46	11.5	9.80	2.94	3.05	5.68	3.12
Total suspended solids (TSS)	mg/L	1.0	5.00	3.23	2.80	3.60	2.40	2.80	3.60	6.00	0.570 U
Biochemical oxygen demand (total BOD5)	mg/L	2.0 U	1 U	1 U	1 U	1 U	1 U	1 U	1 U	1.68 I	1.63 I
Sample Location/Sample ID:											
Sample Date:											
Field Parameters		Units									
Total Water Depth	Feet										
Sample Depth	Feet										
Conductivity, field	umhos/cm										
Dissolved oxygen (DO), field	mg/L										
Dissolved oxygen (DO), field	%										
pH, field	s.u.										
Temperature, field	Deg C										
Turbidity, field	NTU										
Secchi Disk	Depth										
Wet Parameters		Units									
Ammonia-N	mg/L										
TAN criteria calculation	mg/L										
Total kjeldahl nitrogen (TKN)	mg/L										
Total nitrogen	mg/L										
Nitrite/Nitrate	mg/L										
Ortho phosphorus (Field Filtered)	mg/L										
Total phosphorus	mg/L										
Chlorophyll	mg/m3										
Total suspended solids (TSS)	mg/L										
Biochemical oxygen demand (total BOD5)	mg/L										

Notes:

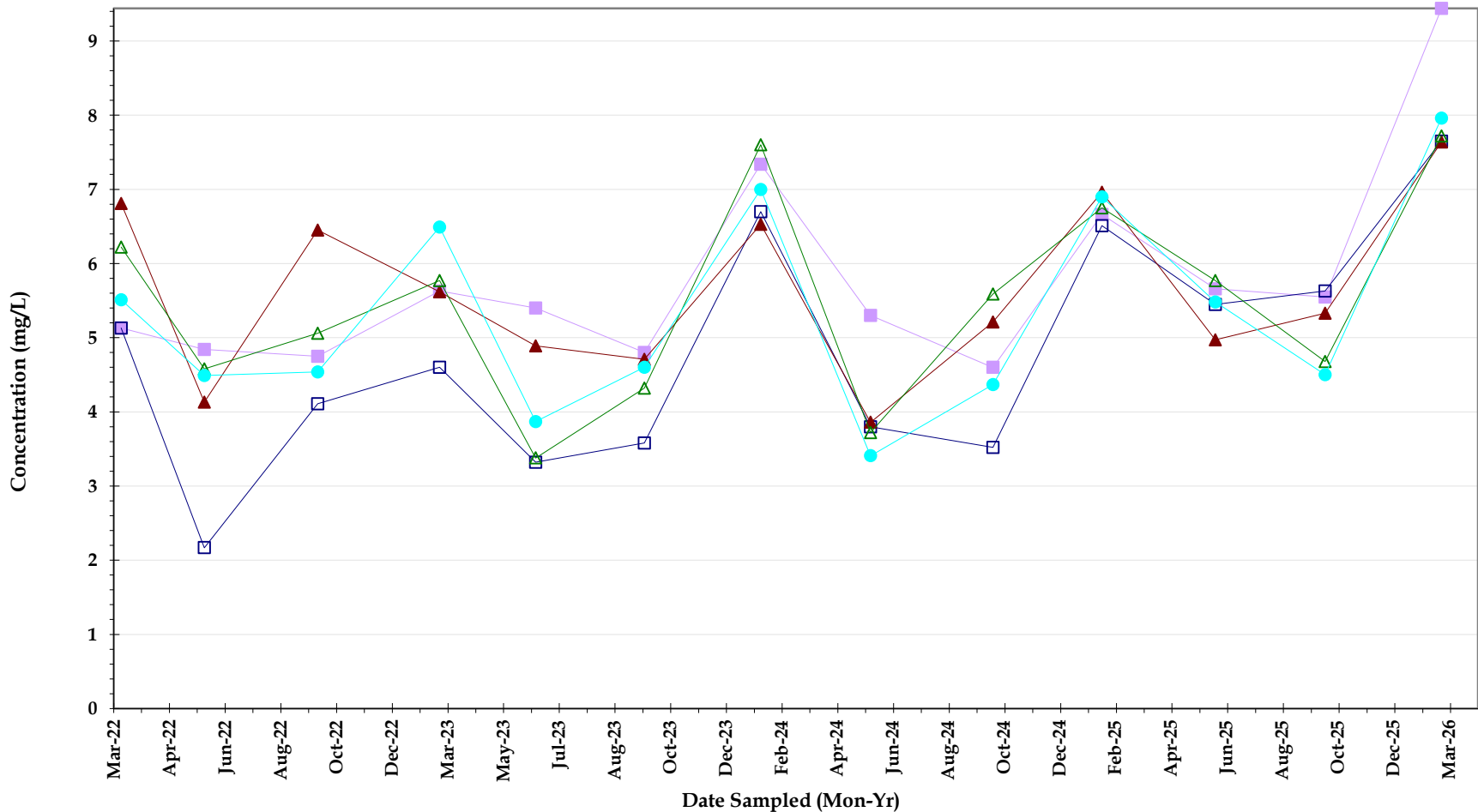
- U - Not detected at the associated reporting limit
- I - Reported value is between method detection limit and the practical quantitation limit
- NS - Not sampled during noted event
- * DO values at or above 100% are possible super-saturation conditions due to high water temperatures and/or high volume of algae.
- NM - Not Measured

Trend Graphs



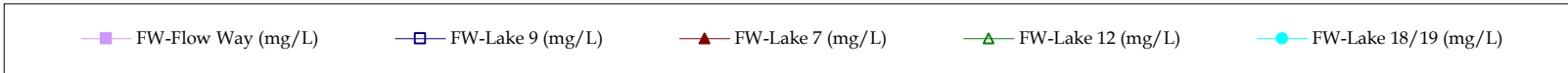
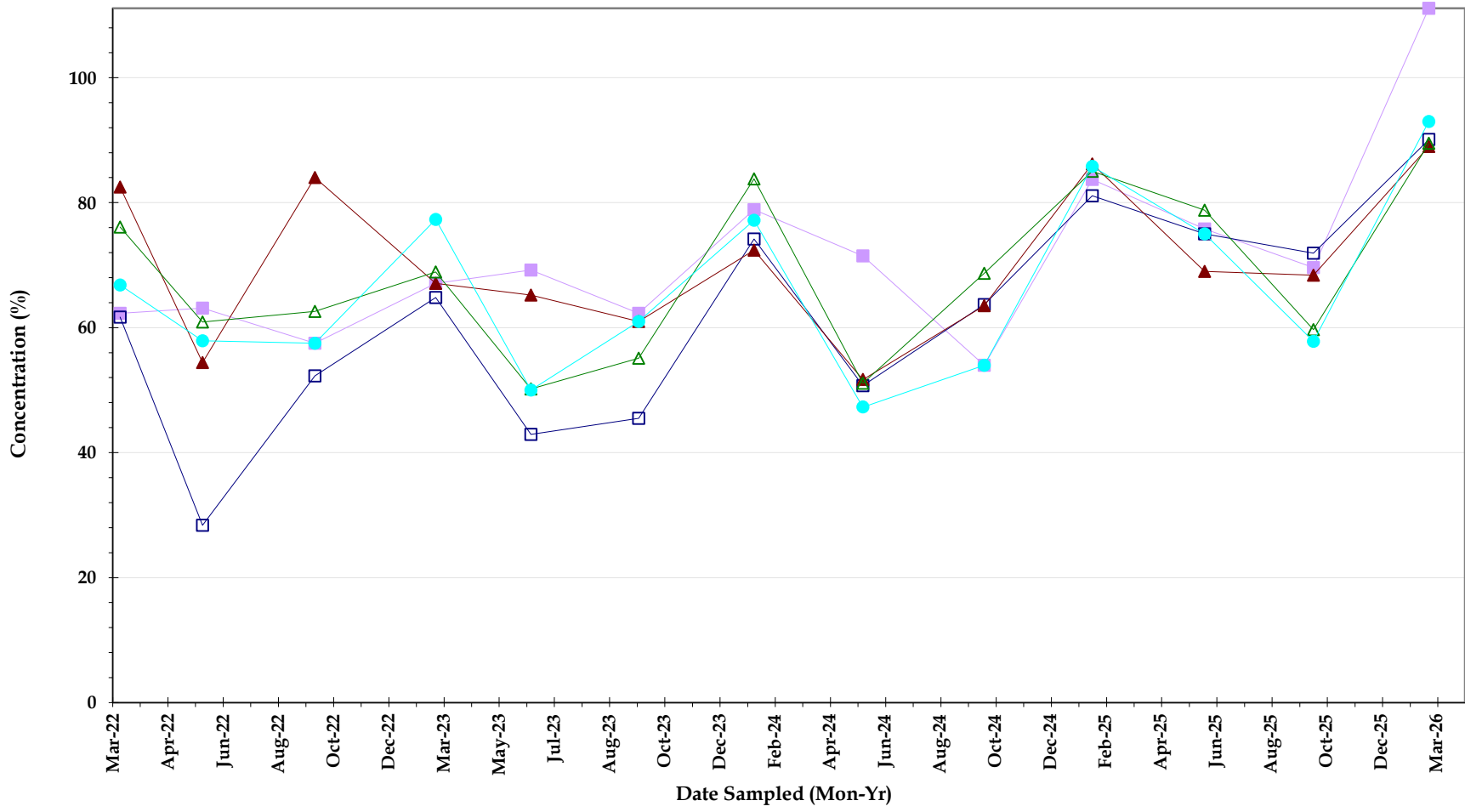
Biochemical Oxygen Demand

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



Dissolved Oxygen (mg/L)

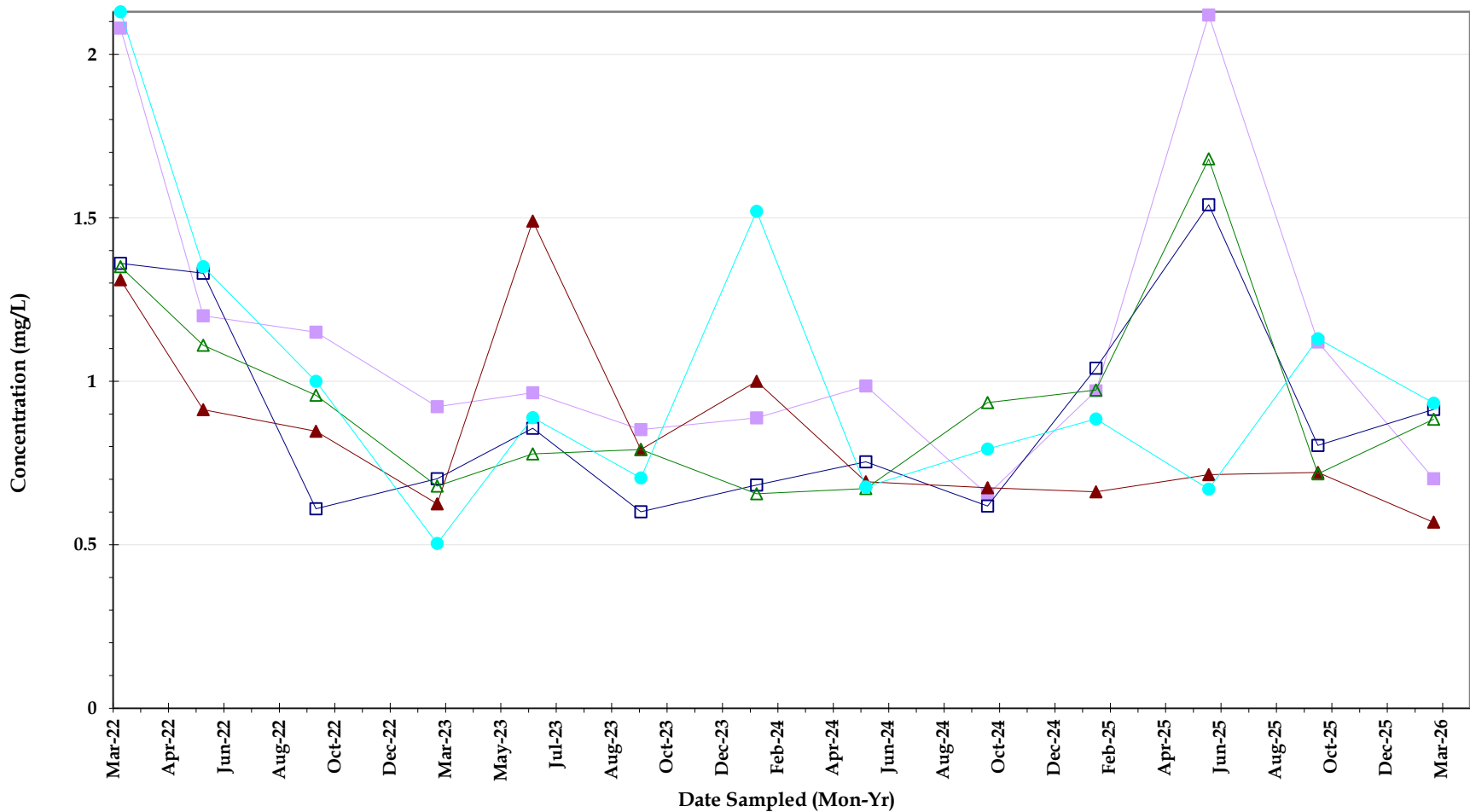
Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



Dissolved Oxygen (%)

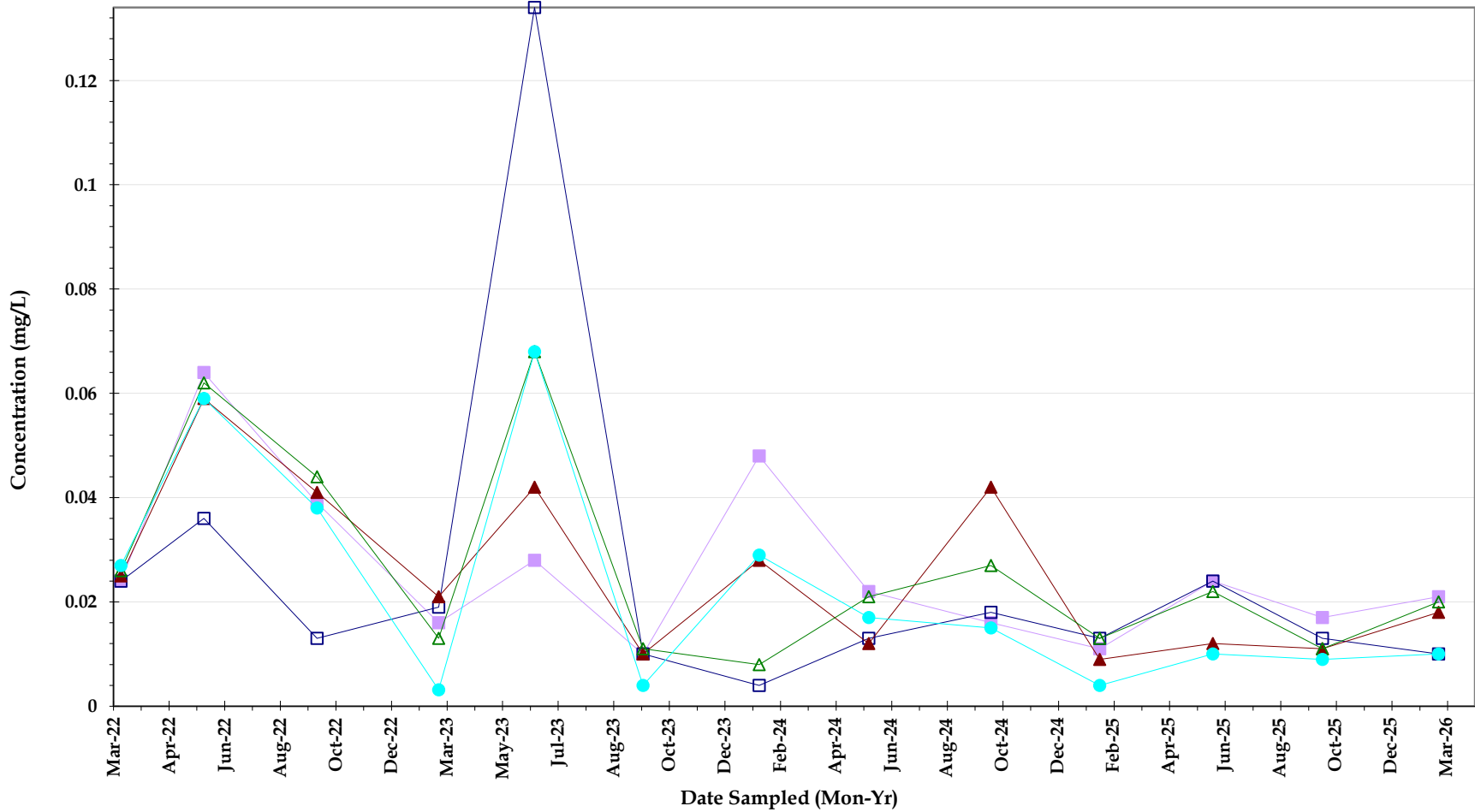


Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



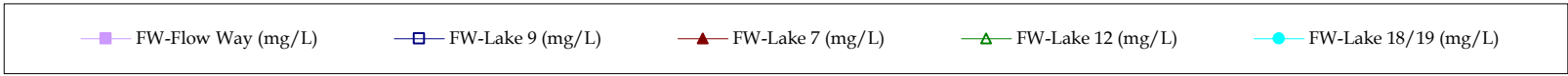
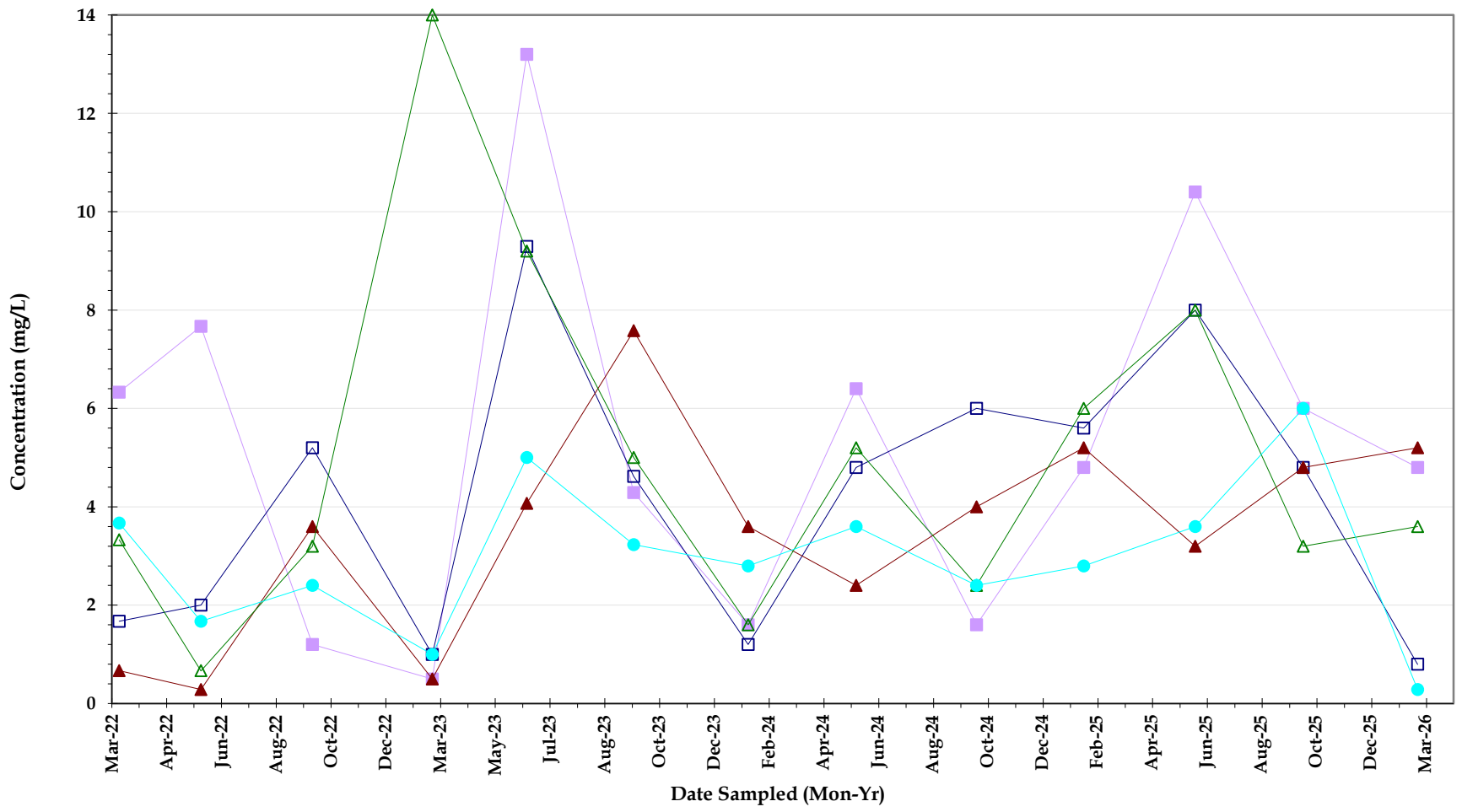
Total Nitrogen

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



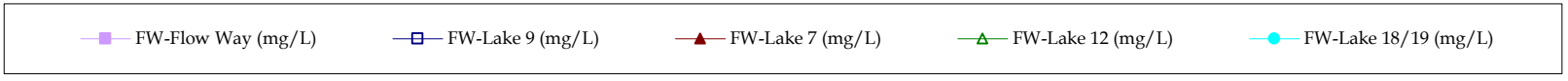
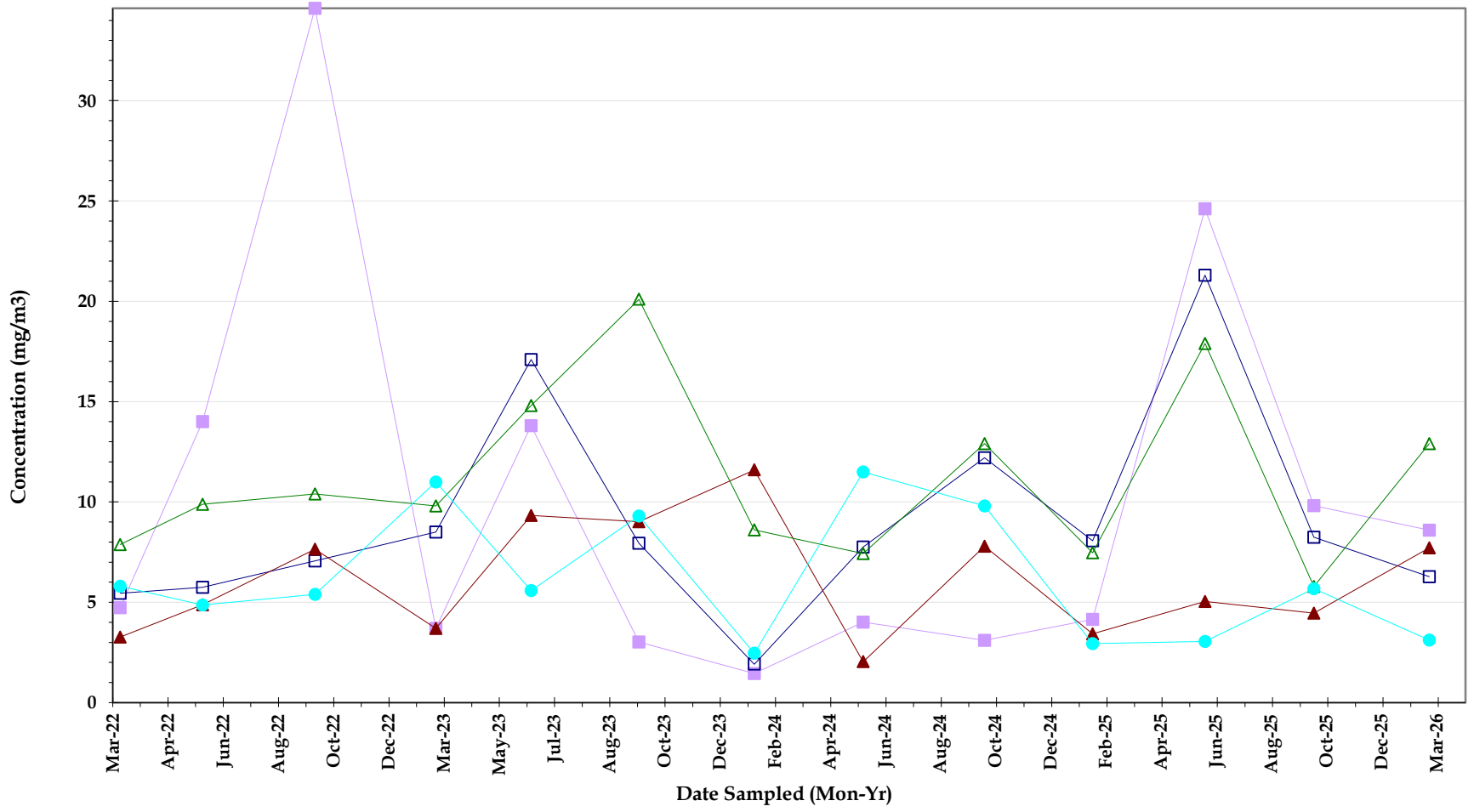
Total Phosphorus

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



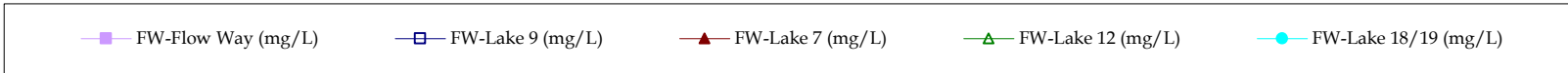
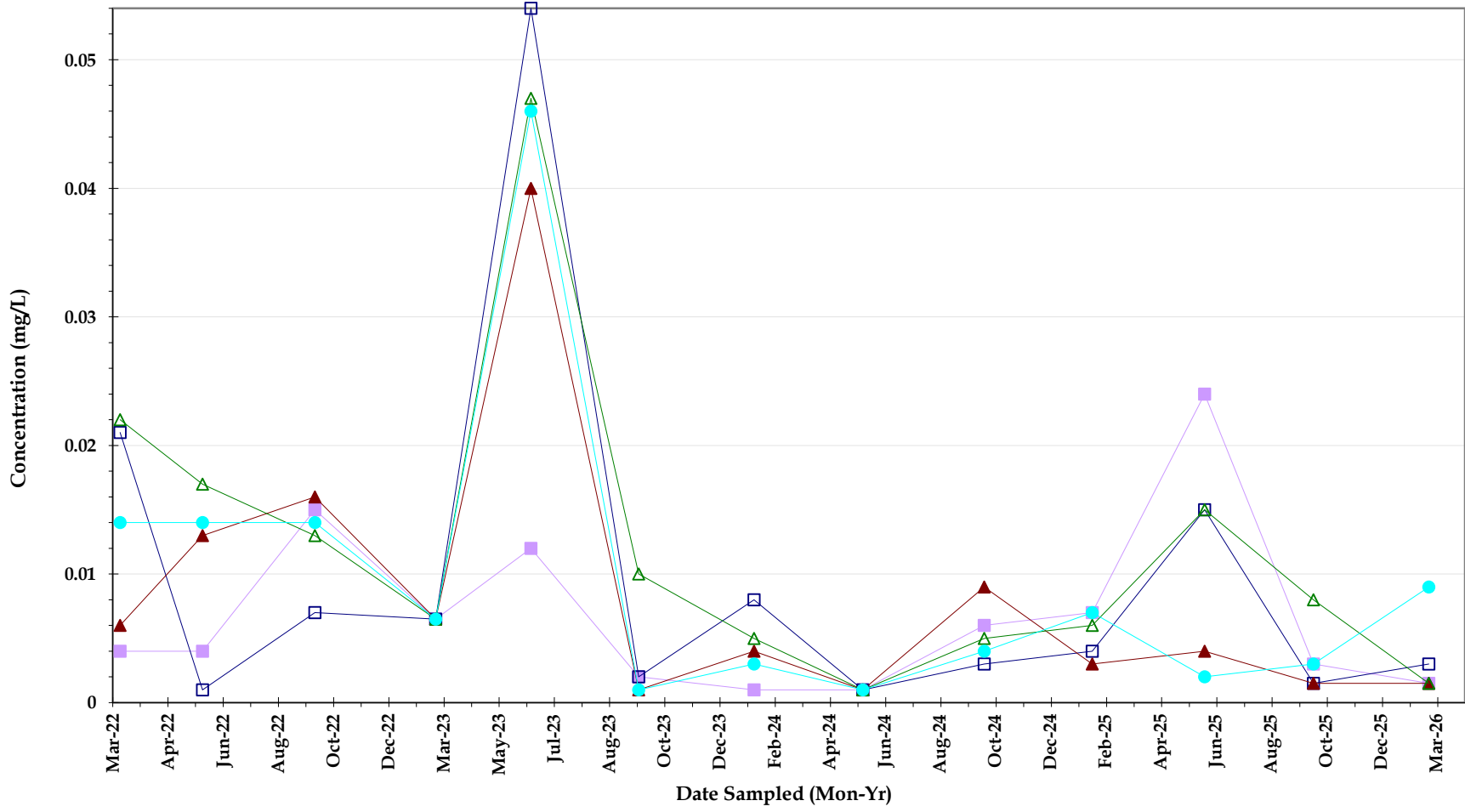
Total Suspended Solids

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



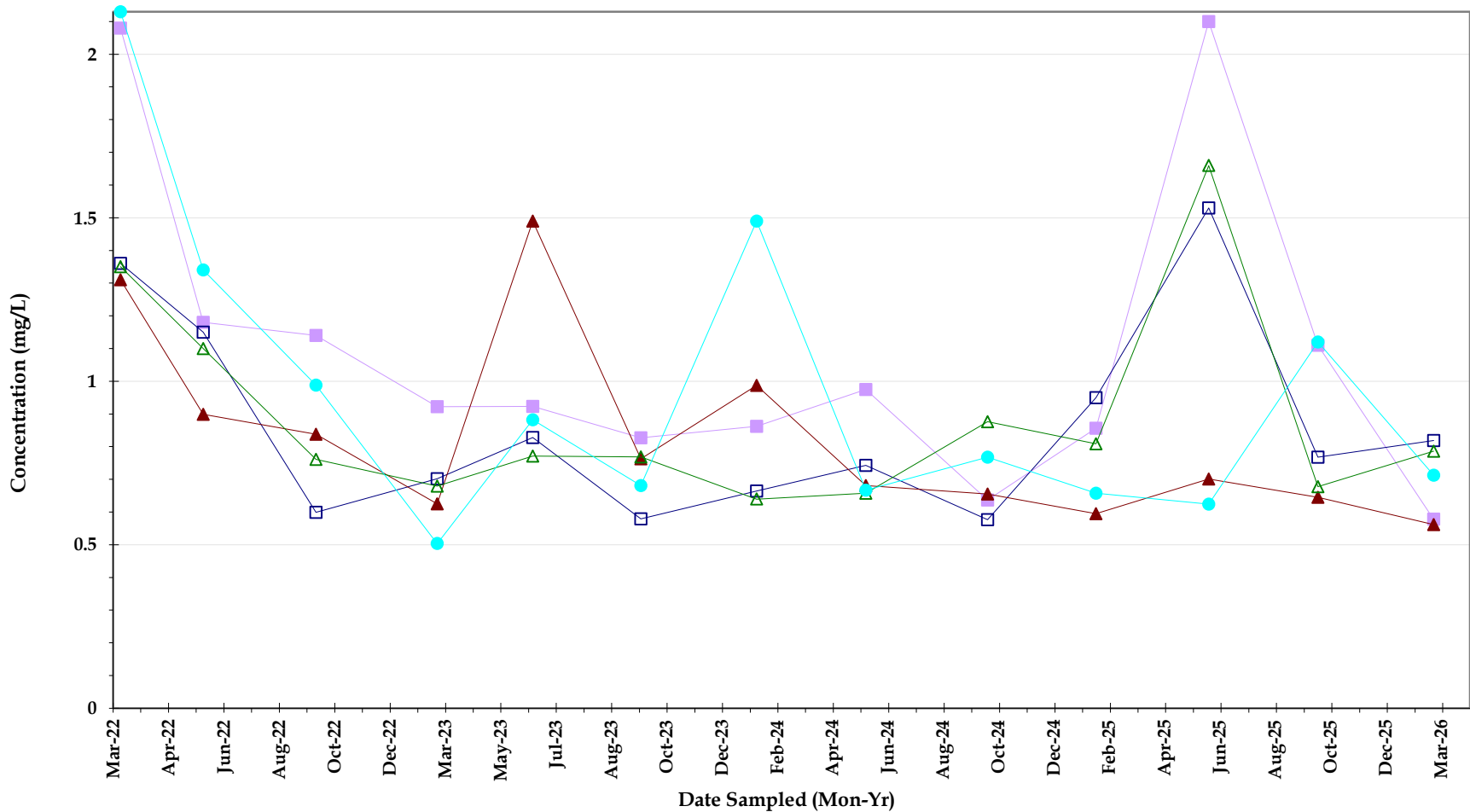
Chlorophyll a

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



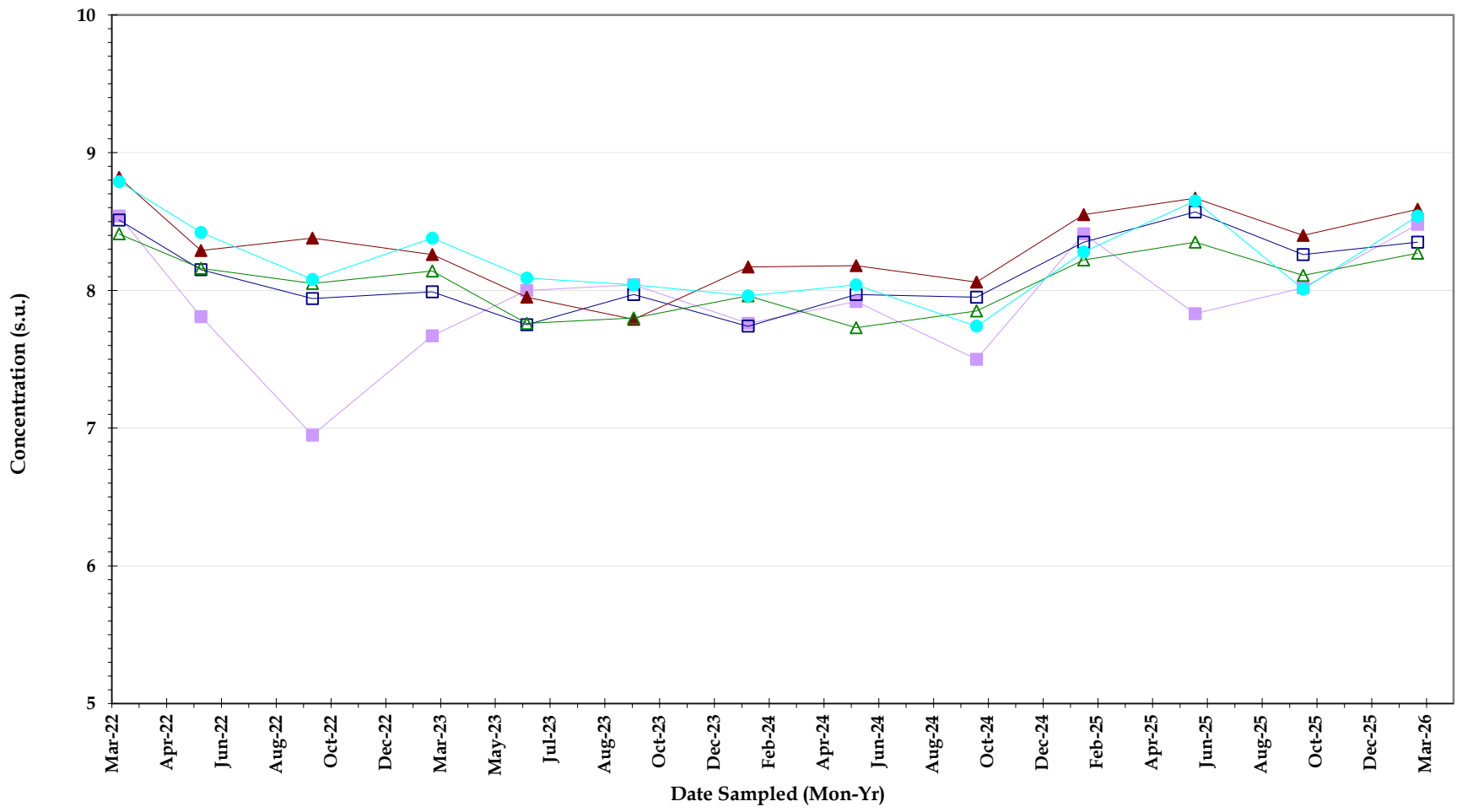
Orthophosphate

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



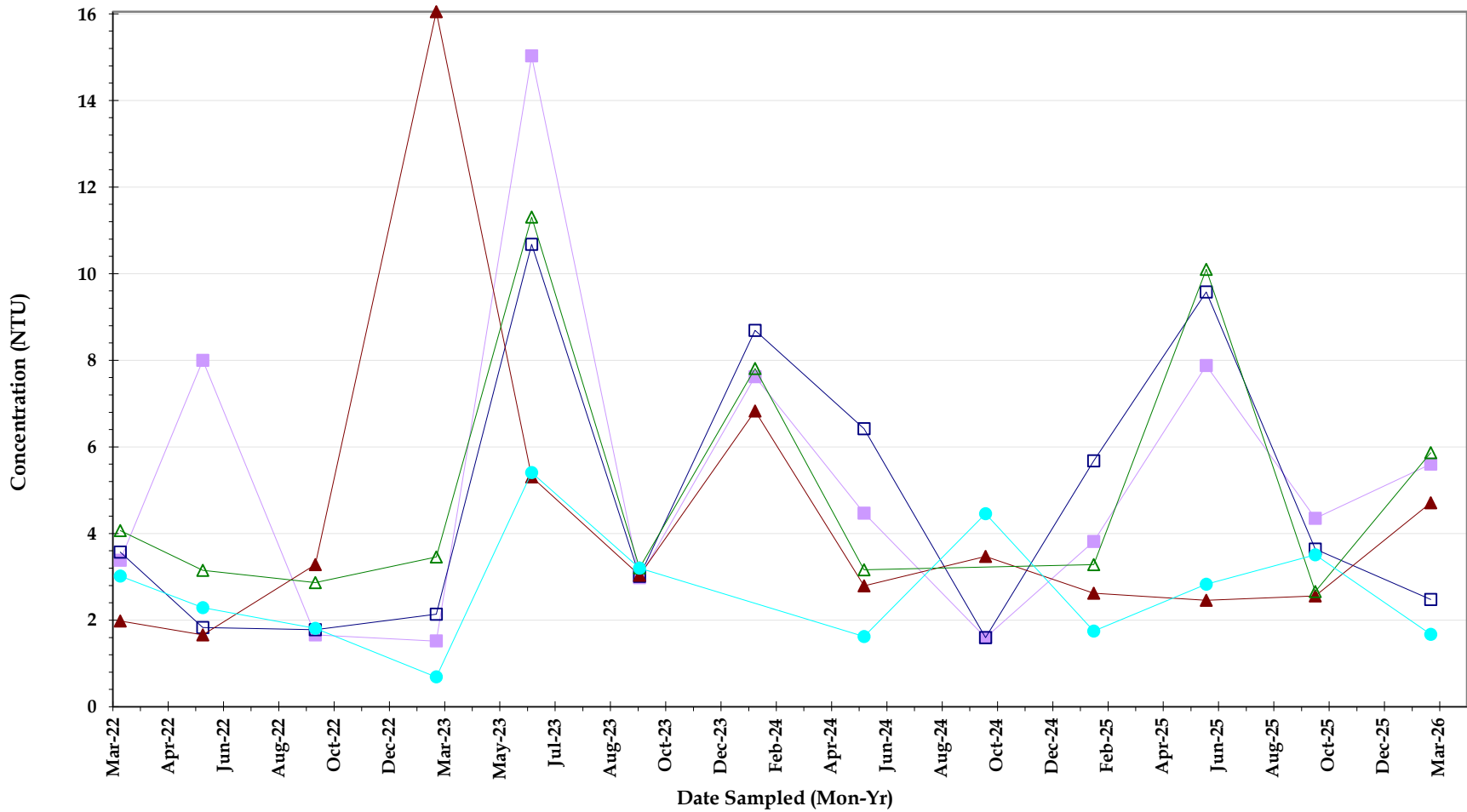
Total kjeldahl nitrogen (TKN)

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



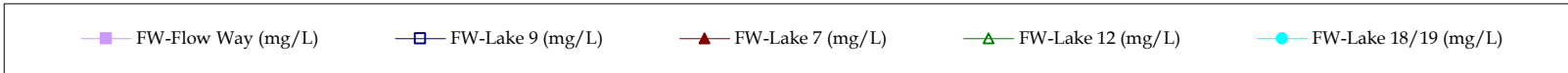
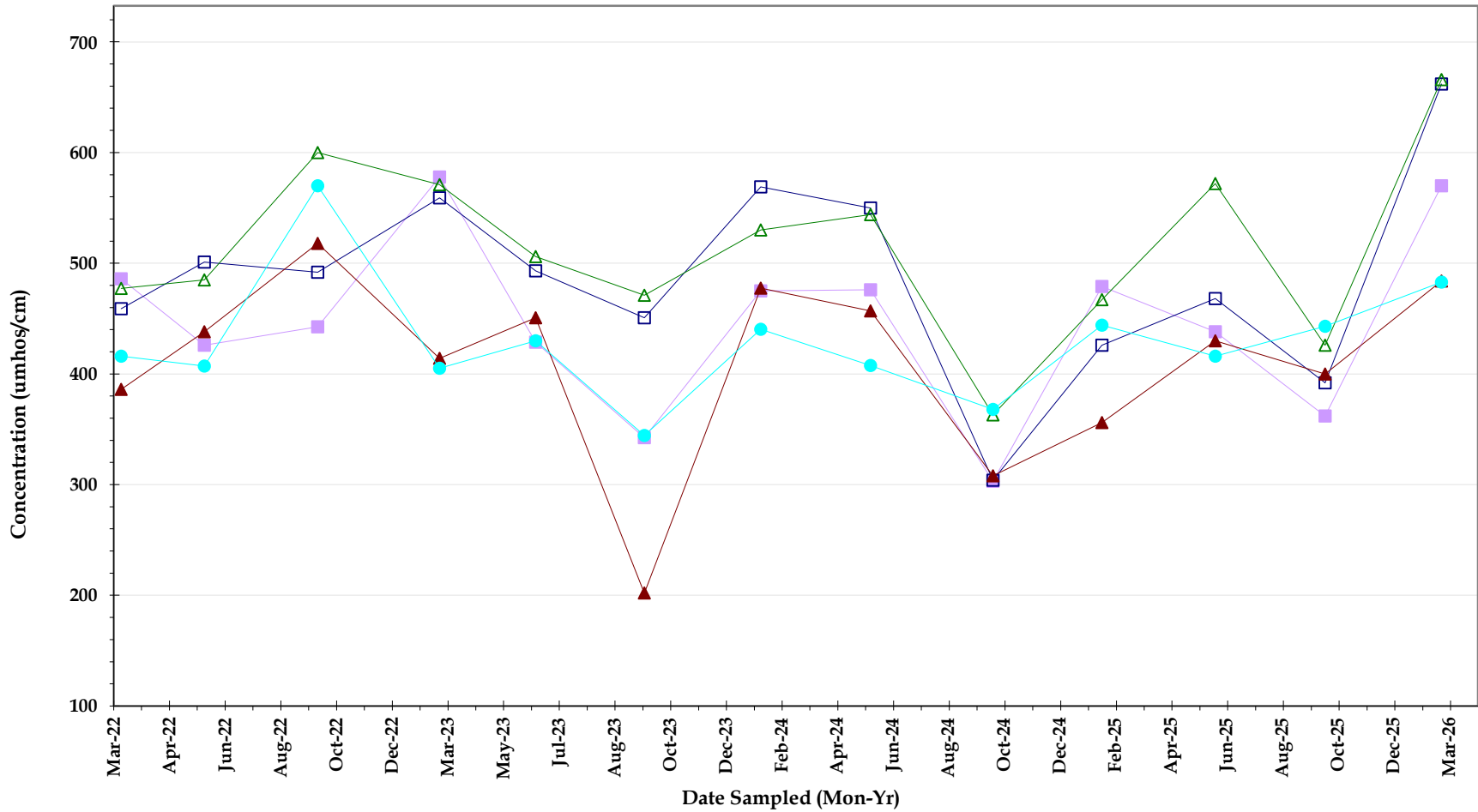
pH, Field

Flow Way
 Water Quality Surface Water Sample results
 FEBRUARY 2026



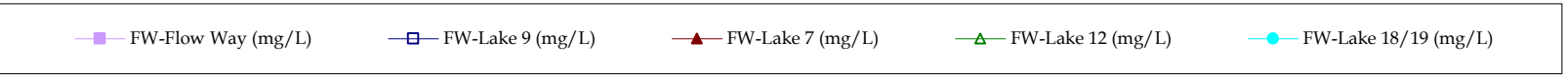
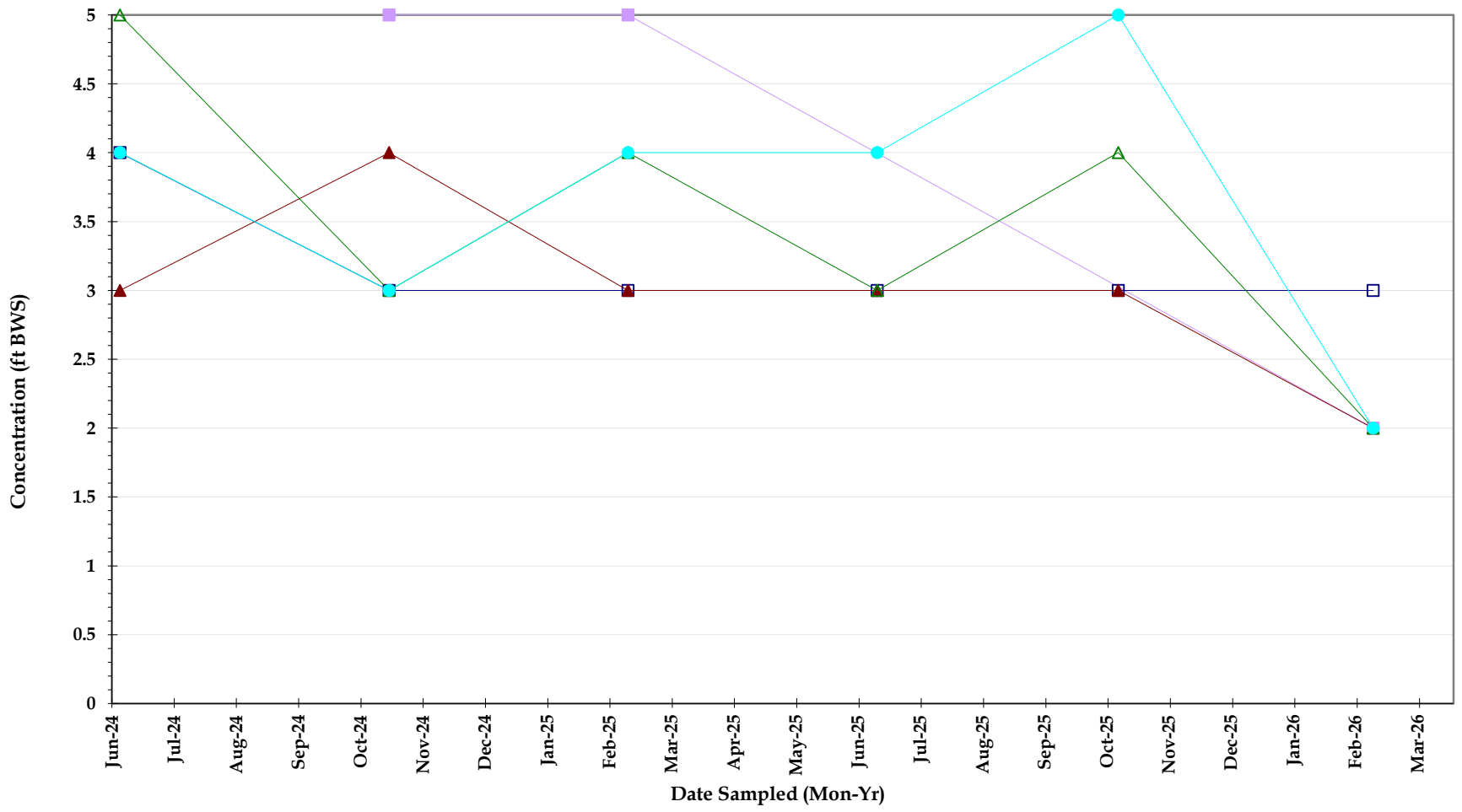
Turbidity

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



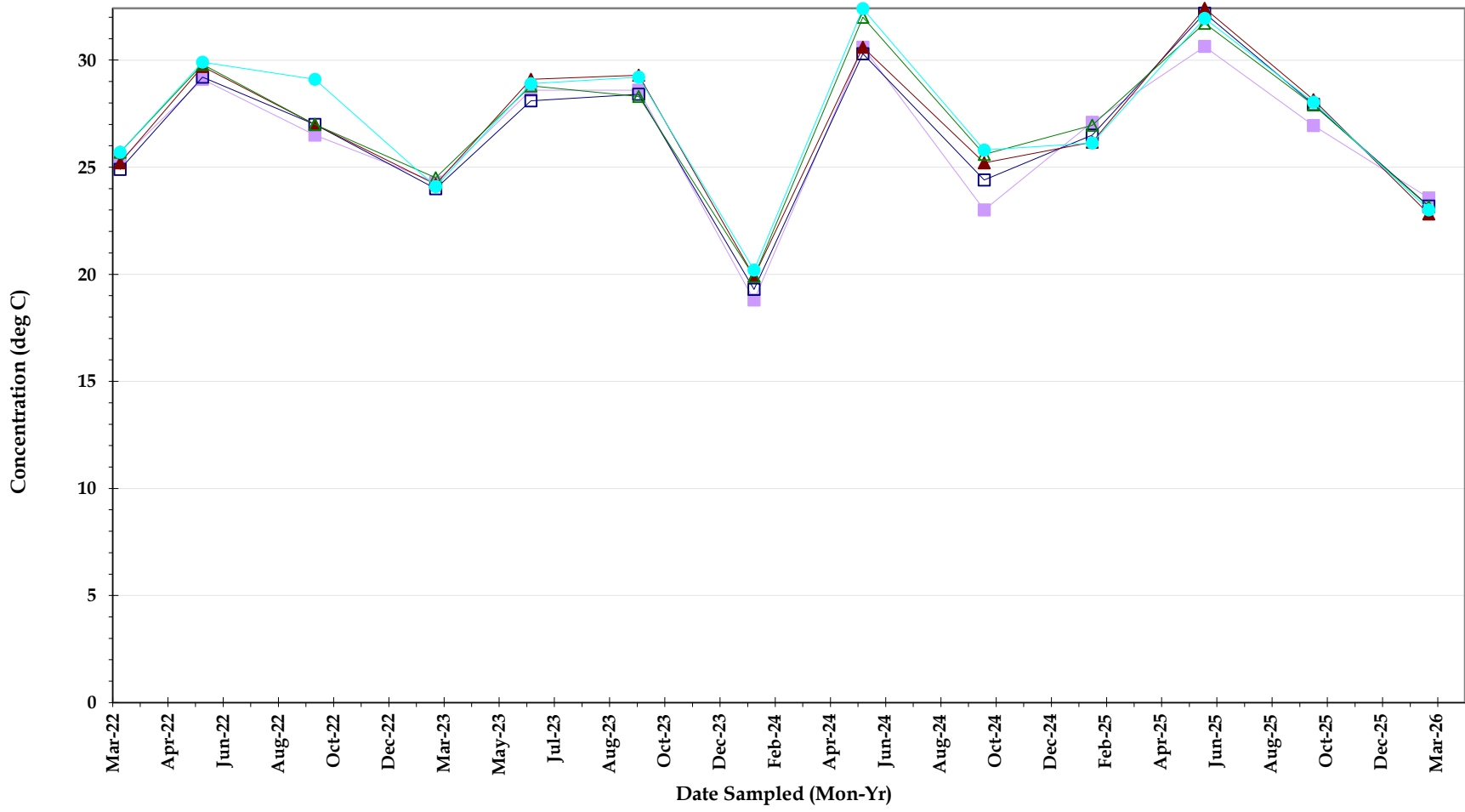
Conductivity

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



Water Depth

Flow Way
Water Quality Surface Water Sample results
FEBRUARY 2026



Temperature, sample

Flow Way
 Water Quality Surface Water Sample results
 FEBRUARY 2026

Laboratory Analytical Report

ANALYTICAL TEST REPORT

THESE RESULTS MEET NELAC STANDARDS

Submission Number : 26021173

G H D Services, Inc.
 2675 Winkler Ave., Ste.180
 Fort Myers, FL 33901

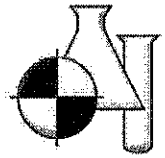
Project Name : FLOW WAY CDD WQM
Date Received : 02/20/2026
Time Received : 14:05

Submission Number: 26021173	Sample Date: 02/19/2026
Sample Number: 001	Sample Time: 09:15
Sample Description: FW-LAKE 12	Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.049	MG/L	0.008	0.032	350.1	02/26/2026 18:17	KT
TOTAL KJELDAHL NITROGEN	0.786	MG/L	0.05	0.20	351.2	02/25/2026 15:23	JS
ORTHO PHOSPHORUS AS P	0.003 U	MG/L	0.003	0.012	365.3	02/20/2026 17:27	KT
TOTAL PHOSPHORUS AS P	0.020 I	MG/L	0.008	0.032	365.3	03/05/2026 10:22	KT
CHLOROPHYLL A	12.9	MG/M3	0.25	1.00	445.0	03/02/2026 18:30	KG
TOTAL SUSPENDED SOLIDS	3.60	MG/L	0.570	2.280	SM2540D	02/24/2026 09:56	IR
BIOCHEMICAL OXYGEN DEMAND	3.00 I	MG/L	1	4	SM5210B	02/20/2026 19:37	LD/LD
NITRATE+NITRITE AS N	0.098	MG/L	0.006	0.024	SYSTEAS EASY	02/24/2026 10:36	SN
TOTAL NITROGEN	0.884	MG/L	0.05	0.20	SYSTEAS+351	02/25/2026 15:23	JS/SN

Submission Number: 26021173	Sample Date: 02/19/2026
Sample Number: 002	Sample Time: 09:32
Sample Description: FW-LAKE 18/19	Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.008 U	MG/L	0.008	0.032	350.1	02/26/2026 18:19	KT
TOTAL KJELDAHL NITROGEN	0.713	MG/L	0.05	0.20	351.2	02/25/2026 15:24	JS
ORTHO PHOSPHORUS AS P	0.009 I	MG/L	0.003	0.012	365.3	02/20/2026 17:32	KT
TOTAL PHOSPHORUS AS P	0.010 I	MG/L	0.008	0.032	365.3	03/05/2026 10:23	KT
CHLOROPHYLL A	3.12	MG/M3	0.25	1.00	445.0	03/02/2026 18:30	KG
TOTAL SUSPENDED SOLIDS	0.570 U	MG/L	0.570	2.280	SM2540D	02/24/2026 09:56	IR
BIOCHEMICAL OXYGEN DEMAND	1.63 I	MG/L	1	4	SM5210B	02/20/2026 19:37	LD/LD
NITRATE+NITRITE AS N	0.220	MG/L	0.006	0.024	SYSTEAS EASY	02/24/2026 10:46	SN
TOTAL NITROGEN	0.933	MG/L	0.05	0.20	SYSTEAS+351	02/25/2026 15:24	JS/SN



Submission Number: 26021173
Sample Number: 003
Sample Description: FW-LAKE 7

Sample Date: 02/19/2026
Sample Time: 10:00
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.017 I	MG/L	0.008	0.032	350.1	02/26/2026 18:20	KT
TOTAL KJELDAHL NITROGEN	0.562	MG/L	0.05	0.20	351.2	02/25/2026 15:26	JS
ORTHO PHOSPHORUS AS P	0.003 U	MG/L	0.003	0.012	365.3	02/20/2026 17:34	KT
TOTAL PHOSPHORUS AS P	0.018 I	MG/L	0.008	0.032	365.3	03/05/2026 10:24	KT
CHLOROPHYLL A	7.72	MG/M3	0.25	1.00	445.0	03/02/2026 18:30	KG
TOTAL SUSPENDED SOLIDS	5.20	MG/L	0.570	2.280	SM2540D	02/24/2026 09:56	IR
BIOCHEMICAL OXYGEN DEMAND	2.15 I	MG/L	1	4	SM5210B	02/20/2026 19:37	LD/LD
NITRATE+NITRITE AS N	0.007 I	MG/L	0.006	0.024	SYSTEAS EASY	02/24/2026 10:47	SN
TOTAL NITROGEN	0.569	MG/L	0.05	0.20	SYSTEAS+351	02/25/2026 15:26	JS/SN

Submission Number: 26021173
Sample Number: 004
Sample Description: FW-LAKE 9

Sample Date: 02/19/2026
Sample Time: 10:20
Sample Method: Grab

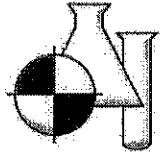
Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.094	MG/L	0.008	0.032	350.1	02/26/2026 18:22	KT
TOTAL KJELDAHL NITROGEN	0.619	MG/L	0.05	0.20	351.2	02/25/2026 15:27	JS
ORTHO PHOSPHORUS AS P	0.003 I	MG/L	0.003	0.012	365.3	02/20/2026 17:35	KT
TOTAL PHOSPHORUS AS P	0.010 I	MG/L	0.008	0.032	365.3	03/05/2026 10:25	KT
CHLOROPHYLL A	6.28	MG/M3	0.25	1.00	445.0	03/02/2026 18:30	KG
TOTAL SUSPENDED SOLIDS	0.800 I	MG/L	0.570	2.280	SM2540D	02/24/2026 09:56	IR
BIOCHEMICAL OXYGEN DEMAND	2.20 I	MG/L	1	4	SM5210B	02/20/2026 19:37	LD/LD
NITRATE+NITRITE AS N	0.095	MG/L	0.006	0.024	SYSTEAS EASY	02/24/2026 10:47	SN
TOTAL NITROGEN	0.914	MG/L	0.05	0.20	SYSTEAS+351	02/25/2026 15:27	JS/SN

Submission Number: 26021173
Sample Number: 005
Sample Description: FW-FLOW WAY

Sample Date: 02/19/2026
Sample Time: 10:40
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.069	MG/L	0.008	0.032	350.1	02/26/2026 18:24	KT
TOTAL KJELDAHL NITROGEN	0.578	MG/L	0.05	0.20	351.2	02/25/2026 15:34	JS
ORTHO PHOSPHORUS AS P	0.003 U	MG/L	0.003	0.012	365.3	02/20/2026 17:37	KT
TOTAL PHOSPHORUS AS P	0.021 I	MG/L	0.008	0.032	365.3	03/05/2026 10:28	KT
CHLOROPHYLL A	8.60	MG/M3	0.25	1.00	445.0	03/02/2026 18:30	KG
TOTAL SUSPENDED SOLIDS	4.80	MG/L	0.570	2.280	SM2540D	02/24/2026 09:56	IR
BIOCHEMICAL OXYGEN DEMAND	2.43 I	MG/L	1	4	SM5210B	02/20/2026 19:37	LD/LD

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NITRATE+NITRITE AS N	0.124	MG/L	0.006	0.024	SYSTEAS EASY	02/24/2026 10:48	SN
TOTAL NITROGEN	0.702	MG/L	0.05	0.20	SYSTEAS+351	02/25/2026 15:34	JS/SN

Leah Lepore

03/10/2026

Date

Dr. Dale D. Dixon Laboratory Director

Haley Richardson QC Manager / Leah Lepore

QC Officer

DATA QUALIFIERS THAT MAY APPLY:

- A = Value reported is an average of two or more determinations.
- B = Results based upon colony counts outside the ideal range.
- H = Value based on field kit determination. Results may not be accurate.
- I = Reported value is between the laboratory MDL and the PQL.
- J1 = Estimated value. Surrogate recovery limits exceeded.
- J2 = Estimated value. No quality control criteria exists for component.
- J3 = Estimated value. Quality control criteria for precision or accuracy not met.
- J4 = Estimated value. Sample matrix interference suspected.
- J5 = Estimated value. Data questionable due to improper lab or field protocols.
- K = Off-scale low. Value is known to be < the value reported.
- L = Off-scale high. Value is known to be > the value reported.
- N = Presumptive evidence of presence of material.
- O = Sampled, but analysis lost or not performed.
- Q = Sample held beyond accepted hold time.

- T = Value reported is < MDL. Reported for informational purposes only and shall not be used in statistical analysis.
- U = Analyte analyzed but not detected at the value indicated.
- V = Analyte detected in sample and method blank. Results for this analyte in associated samples may be biased high. Standard, Duplicate and Spike values are within control limits. Reported data are usable.
- Y = Analysis performed on an improperly preserved sample. Data may be inaccurate.
- Z = Too many colonies were present (TNTC). The numeric value represents the filtration volume.
- I = Data deviate from historically established concentration ranges.
- ? = Data rejected and should not be used. Some or all of QC data were outside criteria, and the presence or absence of the analyte cannot be determined from the data.
- * = Not reported due to interference.
- Oil & Grease - If client does not send sufficient sample quantity for spike evaluation surface water samples are supplied by the laboratory.

NOTES:

- MBAS calculated as LAS; molecular weight = 346.46
- PQL = 4xMDL.
- ND = Not detected at or above the adjusted reporting limit.
- G1 = Accuracy standard does not meet method control limits, but does meet lab control limits that are in agreement with USEPA generated data. USEPA letter available upon request.
- G2 = Accuracy standard exceeds acceptable control limits. Duplicate and spike values are within control limits. Reported data are useable.

COMMENTS:

Chlorophyll a was lab filtered at E85086 on 2/20/2026 at 07:51

For questions or comments regarding these results, please contact us at (941) 723-9986.

Results relate only to the samples.

Benchmark EA South
 1001 Corporate Avenue, Suite 102
 North Port, FL 34289
 (941) 625-3137 / (800) 736-9986
 (941) 423-7336 fax
 Sample Temperature checked upon receipt at
 BEAS with Temperature Gun ID #7

Benchmark EA, Inc.
 1711 12th St. East
 Palmetto, FL 34221
 (941) 723-9986 / (800) 736-9986
 (941) 723-6061-fax
 Sample Temperature checked upon receipt at
 BEA with Temperature Gun ID #258

Client: GHD Services, Inc. (HSA ENG)
 2675 Winkler Ave. Suite 180
 Ft. Myers Fl 33901
 Erik Isern (239) 215-3914 Shannon Tucker 239-210-8653
 Email EDD Reports to: Connor Haydon (Connor.Haydon@ghd.com)
 2023 PO# Q1024

Kit Shipped to client via UPS Standard in 1 large cooler

Chain of Custody Form: Flow Way CDD WQM
 Project Number: 11225022-07 PO# 340-023260

Profile: 840, QC Report

Laboratory Submission #:

26021173

Station ID	Sample Type ¹	Sample Matrix ²	Parameters, Preservative ⁴ , Container Type ³ / Total # of Containers = 4				Laboratory Submission #
			Unique bottle ID 1A	Unique bottle ID 1B	Unique bottle ID 1C	Unique bottle ID 1D	
			NO ₃ -NO ₂ (Sysma easy) TKN (351.2) NH ₃ (350.1) TP (365.3) T-N (Calc.)	BOD5 (SM5210B) TSS (SM2540D)	Ortho-Phos (Lab Filtered) (365.3)	Chlorophyll a (445.0) Filtered @ BEAS 2/20/26 0751	
			1.1mL 1:4 H ₂ SO ₄ pH<2 Lot # 26-03	Plain	Plain	Plain	
			1 x 1/2 Pint Plastic	1 x 2 Quart Plastic	1 x 1/2 Pint Plastic	1 x 500mL Opaque Plastic	
FW-Lake 12	Grab	SW	Date/Time: 2/19/26 0915				1
FW-lake 18/19	Grab	SW	Date/Time: 2/19/26 0930				2
FW-lake 7	Grab	SW	Date/Time: 2/19/26 1000				3
FW-Lake 9	Grab	SW	Date/Time: 2/19/26 1020				4
FW-Flow Way	Grab	SW	Date/Time: 2/19/26 1040				5
	Grab	SW	Date/Time:				

Notes:

- "Sample Type" is used to indicate whether the sample was a grab (G) or whether it was a composite (C).
- "Sample Matrix" is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), fresh surface water (FSW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).
- "Container Type" is used to indicate whether the container is plastic (P) or glass (G).
- Sample must be refrigerated or stored in wet ice after collection. The temperature during storage should be less than or equal to 6°C (42.8°F).
- Under "Preservative," list any preservatives that were added to the sample container. Lot Number of preservative used is specific to the bottles included in the kit. Na₂Thio, H₂SO₄, and HNO₃ do not have expiration dates per the manufacturer. Micro bottles are pre-preserved at manufacturing stage. 40mL vials are pre-preserved at manufacturing stage.
- 2 Quart plastic bottles are not certified.

Instructions:

- Each bottle has a label identifying sample ID, preservative contained in the bottle, sample type, client ID, and parameters for analysis.
- The following information should be added to each bottle label after collection with permanent black ink: date and time of collection, sampler's name or initials, and any field number or ID.
- All bottles not containing preservative may be rinsed with appropriate sample prior to collection.
- The client is responsible for documentation of the sampling event. Please note special sampling events on the sample custody form.
- Sample kit has been created by BEA using new, certified bottles unless otherwise noted.

Laboratory Sample Acceptability:

pH < 4 BEA Temperature: 3.1°C
 BEAS Temp: 4.1°C

1	Collector & Affiliation: (Print & Sign) Justin Burtelli GHD	Date: 2/19/26	Time: 1312	Received By & Affiliation: (Print & Sign) Melinda Merchant - BEAS	Date: 2/19/26	Time: 1312
2	Relinquished By & Affiliation: (Print & Sign) Melinda Merchant - BEAS	Date: 2/20/26	Time: 1155	Received By & Affiliation: (Print & Sign) Kara McFarson - BEA	Date: 2/20/26	Time: 1405
3	Relinquished By & Affiliation: (Print & Sign) Kara McFarson - BEA	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
4	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
5	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:

BENCHMARK

EnviroAnalytical, Inc.

NELAP Certification #E84167

Submission Number: 26021173
 Project Name: FLOW WAY CDD WQM

QC REPORT

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
26021122 - 001	835403	350.1	AMMONIA NITROGEN	02/26/2026 17:04	LR		0.050	0.057	9.25		
		350.1	AMMONIA NITROGEN	02/26/2026 16:55	MB		0.000				
26021222 - 002	835586	350.1	AMMONIA NITROGEN	02/26/2026 20:25	SPK	1.00	0.123			1.230	110.0
		350.1	AMMONIA NITROGEN	02/26/2026 17:43	STD	1.00	0.963				96.3
26021150 - 001	835463	351.2	TOTAL KJELDAHL NITROGEN	02/25/2026 13:03	LR		78.200	73.700	2.37		
		351.2	TOTAL KJELDAHL NITROGEN	02/25/2026 12:52	MB		0.000				
26021083 - 001	835343	351.2	TOTAL KJELDAHL NITROGEN	02/25/2026 13:00	SPK	2.00	1.210			3.180	98.3
		351.2	TOTAL KJELDAHL NITROGEN	02/25/2026 17:56	STD	2.00	1.820				90.9
26021173 - 001	835492	365.3	ORTHO PHOSPHORUS AS P	02/20/2026 17:27	LR		0.000	0.000	0.00		
		365.3	ORTHO PHOSPHORUS AS P	02/20/2026 17:21	MB		0.000				
26021190 - 001	835520	365.3	ORTHO PHOSPHORUS AS P	02/20/2026 16:30	SPK	0.20	0.240			0.470	115.0
		365.3	ORTHO PHOSPHORUS AS P	02/20/2026 17:39	STD	0.20	0.179				89.5
26021378 - 001	835825	365.3	TOTAL PHOSPHORUS AS P	03/05/2026 13:21	LR		5.730	5.890	1.91		
		365.3	TOTAL PHOSPHORUS AS P	03/05/2026 10:14	MB		0.000				
26020788 - 002	834887	365.3	TOTAL PHOSPHORUS AS P	03/05/2026 10:20	SPK	0.20	0.248			0.441	96.5
		365.3	TOTAL PHOSPHORUS AS P	03/05/2026 10:16	STD	0.20	0.184				91.8
26021258 - 001	835634	445.0	CHLOROPHYLL A	03/02/2026 18:30	LR		221.890	226.750	1.53		
		445.0	CHLOROPHYLL A	03/02/2026 18:30	MB		0.000				
		445.0	CHLOROPHYLL A	03/02/2026 18:30	STD	43.59	44.246				101.5
26020882 - 001	835078	SM2540D	TOTAL SUSPENDED SOLIDS	02/24/2026 09:56	LR		300.000	280.000	4.88		
		SM2540D	TOTAL SUSPENDED SOLIDS	02/24/2026 09:56	MB		0.000				
		SM2540D	TOTAL SUSPENDED SOLIDS	02/24/2026 09:56	STD	825.00	812.000				98.4
26021197 - 001	835535	SM5210B	BIOCHEMICAL OXYGEN DEMAND	02/20/2026 19:37	LR		1995.330	2005.330	0.35		
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	02/20/2026 19:37	MB		0.000				
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	02/20/2026 19:37	STD	198.00	205.350				103.7

QC FLAGS: MB or BLK = METHOD BLANK LR = LAB REPLICATE MSD = MATRIX SPIKE DUPLICATE STD or LCS = STANDARD SPK or MS = MATRIX SPIKE

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
26021173 - 001	835492	SYSTEAS EASY	NITRATE+NITRITE AS N	02/24/2026 10:37	LR		0.296	0.296	0.07		
		SYSTEAS EASY	NITRATE+NITRITE AS N	02/24/2026 10:34	MB		0.000				
26021173 - 001	835492	SYSTEAS EASY	NITRATE+NITRITE AS N	02/24/2026 10:36	SPK	0.20	0.099			0.296	98.6
		SYSTEAS EASY	NITRATE+NITRITE AS N	02/24/2026 10:35	STD	0.25	0.248				99.1

Comments:

Surface Water Field Sheets

SURFACE WATER FIELD SHEET
Station Information

Flow way CD

STATION ID: FW - lake 12

LOCATION: Off of SE Bank

DATE/TIME: 2/19/16 0915

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)
(collect samples in middle of open water)

Large Lake (>10HA)
(collect samples at selected location point)

Small Stream
(collect samples in representative area)

Large River
(collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: 2.0 (feet) Sample Depth: 1.0 (feet)
(Average of 2 measurements) (Circle One if applicable)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other

Field Measurements

Meter ID#

Field Measurements

Read By: (initials)

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>0915</u>		<u>8.27</u>	<u>7.72</u>	<u>89.5</u>	<u>23.16</u>	<u>666</u>	<u>5.87</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE:

Chris Barnes & Justin Budett

REMARKS:

algae, film on top of water, water slightly green, turtles

SURFACE WATER FIELD SHEET
Station Information

Flow Way (DD)

STATION ID: FW - Lake 18/19

LOCATION: From N Bank

DATE/TIME: 2/19/26 0930

ALL TIMES ARE: (ETZ) or CTZ
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)
(collect samples in middle of open water)

Large Lake (>10HA)
(collect samples at selected location point)

Small Stream
(collect samples in representative area)

Large River
(collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: 2.0 (feet)
(Average of 2 measurements)

Sample Depth: 1.0 (feet)

STREAM FLOW: (Circle One if applicable)

No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One)

Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One)

Van Dorn Direct Grab with Sample Bottle Dipper Other _____

Field Measurements

Meter ID#

Field Measurements

Read By: (initials)

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>0930</u>	<u>1.0</u>	<u>8.54</u>	<u>7.96</u>	<u>93%</u>	<u>23.0</u>	<u>483</u>	<u>1.67</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

(Yes) No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE:

Chris Barner & Justin Burkett

REMARKS:

algae, green water

SURFACE WATER FIELD SHEET
Station Information

Flow way CDD

STATION ID:	<i>FLW-Lake 7</i>
LOCATION:	<i>SE Bank</i>
DATE/TIME:	<i>2/19/26 1000</i>
ALL TIMES ARE:	<input checked="" type="radio"/> ETZ or <input type="radio"/> CTZ (circle one)

WATERBODY TYPE: (Circle One)	<input checked="" type="radio"/> Small Lake (>4 and <10HA) (collect samples in middle of open water)	<input type="radio"/> Large Lake (>10HA) (collect samples at selected location point)
	<input type="radio"/> Small Stream (collect samples in representative area)	<input type="radio"/> Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: (Average of 2 measurements)	<i>2.0</i> (feet)	Sample Depth:	<i>1.0</i> (feet)
STREAM FLOW: (Circle One if applicable)	<input type="radio"/> No Flow	<input checked="" type="radio"/> Flow within Banks	<input type="radio"/> Flood Conditions
WATER LEVEL: (Circle One)	<input checked="" type="radio"/> Low	<input type="radio"/> Normal	<input type="radio"/> High
WATER SAMPLE COLLECTION DEVICE (Circle One)	<input type="radio"/> Van Dorn	<input type="radio"/> Direct Grab with Sample Bottle	<input checked="" type="radio"/> Dipper <input type="radio"/> Other _____

Field Measurements

Meter ID#

Field Measurements

Read By: (initials)

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<i>1000</i>	<i>1.0</i>	<i>8.59</i>	<i>7.64</i>	<i>89.0</i>	<i>22.82</i>	<i>484</i>	<i>4.71</i>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE:

Chris Barry + Justin Burkett

REMARKS:

Birds, golf balls, algae, green water, gator

SURFACE WATER FIELD SHEET
Station Information

Flow Way CDD

STATION ID: FW - lake 9

LOCATION: SE Bank

DATE/TIME: 2/19/26 1020

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: Small Lake (>4 and <10HA) Large Lake (>10HA)
(Circle One) (collect samples in middle of open water) (collect samples at selected location point)

Small Stream Large River
(collect samples in representative area) (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: 3.0 (feet) Sample Depth: 1.5 (feet)
(Average of 2 measurements) (Circle One if applicable)

STREAM FLOW: No Flow Flow within Banks Flood Conditions

WATER LEVEL: Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other _____

Field Measurements

Meter ID#

Field Measurements

Read By: (initials)

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1020</u>	<u>1.5</u>	<u>8.35</u>	<u>7.65</u>	<u>90.1</u>	<u>23.18</u>	<u>662</u>	<u>2.48</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: Chris Burner & Justin Burkett

REMARKS: algae, green water, birds, dead veg

SURFACE WATER FIELD SHEET
Station Information

Flow Way CDD

STATION ID: FW - Flow Way

LOCATION: From Bank w/in Flowway

DATE/TIME: 2/19/26 1040

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: Small Lake (>4 and <10HA) (collect samples in middle of open water) Large Lake (>10HA) (collect samples at selected location point)

Small Stream (collect samples in representative area) Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: 2.0 (feet) (Average of 2 measurements) Sample Depth: 1.0 (feet)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other _____

Field Measurements

Meter ID#

Field Measurements

Read By: (initials)

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
1040	1.0	8.48	9.44	111.1	23.36	570	5.60
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE:

Chris Barnes & Justin Burkett

REMARKS:

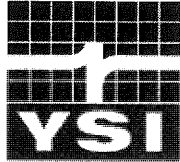
turbid water, algae, gators, green hue, some minor veg.



US Environmental Rental Corporation

(888) 550-8100

www.usenvironmental.com



Company: _____ GHD
 Contact: _____ SASHA
 Phone #: _____ #N/A

166 Riverview Ave, Waltham, MA 02453 (781) 899-1560

91 Prestige Park Circle, Suite 5, East Hartford, CT 06108 (860) 289-8700

5C South Gold Dr, Hamilton, NJ 08691 (609) 570-8555

1202 Tech Blvd., Suite 108, Tampa, FL 33619 (813) 628-4200

781 Industrial Dr, Elmhurst, IL 60126 (630) 501-1847

Order No.: _____ 156292

Date: _____ 2/13/2026

Technician: _____ BP

Packing List

Item	Serial Number	Tech	QC		
556	0	✓			
Handheld Display	11K100939	✓			
Item	Tech	QC	Item	Tech	QC
Cable 4M	✓		AC Adaptor		
Flow Cell	✓		Stand		
Barb Kit	✓		D.O Kit	✓	
Storage / Cal Cup	✓		Calibration Kit	✓	
Sensor Guard	✓				
Manual					
Sonde Cap					
Software					
Extra Batteries	✓				
Display Comm. Cable					
Sonde Comm. Cable					

Calibration Report

Parameter	Accuracy	Before	After	Lot #
Conductivity 1413 $\mu\text{s/cm}$	(+/- .5%)	1431	1413	190618D
pH 7 Buffer	(+/- .2)	7.13		190618B
pH mV for 7 Buffer	(0 +/- 50)		-25.0	
pH 4 Buffer	(+/- .2)	3.80		190618C
pH mV for 4 Buffer	(180 +/- 50)		149.0	
pH 10 Buffer	(+/- .2)	9.70		190618A
pH mV for 10 Buffer	(-180 +/- 50)		-171.0	
ORP mV, 200.0mV	(+/- 20 mV)	198.0		9GB139
DO 100% Sat	(+/- 2%)	91%		
0% DO Check	(+/- 2%)		1.90	
Turbidity 0 NTU	(+/- 5%)			
Turbidity 126 NTU	(+/- 5%)			
Lab Conditions during calibration _____				

All calibration standards are NIST traceable. Calibration must be performed according to manufacturer's specifications.

This document certifies that US Environmental Rental Corporation has provided this rental equipment and all accessories in good working order. It is the renter's responsibility to: a) review all included items upon receipt, b) verify that all items are in acceptable condition and function properly, and c) contact a US Environmental associate immediately if any item is missing, damaged, and/or not functioning properly. Any delay in notifying US Environmental will be considered as the Renter taking responsibility for such missing, damaged, and/or malfunctioning item.

Missing, damaged, and/or malfunctioning equipment and accessories will result in additional fees.

Benchmark EA South
 1001 Corporate Avenue, Suite 102
 North Port, FL 34289
 (941) 625-3137 / (800) 736-9986
 (941) 423-7336 fax
 Sample Temperature checked upon receipt at
 BEAS with Temperature Gun ID #7

Benchmark EA, Inc.
 1711 12th St. East
 Palmetto, FL 34221
 (941) 723-9986 / (800) 736-9986
 (941) 723-6061-fax
 Sample Temperature checked upon receipt at
 BEA with Temperature Gun ID #258

Client: GHD Services, Inc. (HSA ENG)
 2675 Winkler Ave. Suite 180
 Ft. Myers Fl 33901
 Erik Isern (239) 215-3914 Shannon Tucker 239-210-8653
 Email EDD Reports to: Connor Haydon (Connor.Haydon@ghd.com)
 2023 PO# Q1024

Kit Shipped to client via UPS Standard in 1 large cooler

Chain of Custody Form: Flow Way CDD WQM
 Project Number: 11225022-07 PO# 340-023260

Profile: 840, QC Report

Laboratory Submission #:

Station ID	Sample Type ¹	Sample Matrix ²	Parameters, Preservative ⁴ , Container Type ³ / Total # of Containers = 4				Laboratory Submission #
			Unique bottle ID 1A	Unique bottle ID 1B	Unique bottle ID 1C	Unique bottle ID 1D	
			NO ₃ -NO ₂ (Systea easy) TKN (351.2) NH ₃ (350.1) TP (365.3) T-N (Calc.)	BOD5 (SM5210B) TSS (SM2540D)	Ortho-Phos (Lab Filtered) (365.3)	Chlorophyll a (445.0) Filtered @ BEAS 2/20/26	
			1.1mL 1:4 H ₂ SO ₄ pH<2 □ Lot # 26-03	Plain	Plain	Plain	
			1 x 1/2 Pint Plastic	1 x 2 Quart Plastic	1 x 1/2 Pint Plastic	1 x 500mL Opaque Plastic	
FW-Lake 12	Grab	SW	Date/Time: 2/19/26 0915	✓	✓	✓	
FW-lake 18/19	Grab	SW	Date/Time: 2/19/26 0930	✓	✓	✓	
FW-lake 7	Grab	SW	Date/Time: 2/19/26 1000	✓	✓	✓	
FW-Lake 9	Grab	SW	Date/Time: 2/19/26 1020	✓	✓	✓	
FW-Flow Way	Grab	SW	Date/Time: 2/19/26 1040	✓	✓	✓	
	Grab	SW	Date/Time:				

- Notes:**
- "Sample Type" is used to indicate whether the sample was a grab (G) or whether it was a composite (C).
 - "Sample Matrix" is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), fresh surface water (FSW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).
 - "Container Type" is used to indicate whether the container is plastic (P) or glass (G).
 - Sample must be refrigerated or stored in wet ice after collection. The temperature during storage should be less than or equal to 6°C (42.8°F).
 - Under "Preservative," list any preservatives that were added to the sample container. Lot Number of preservative used is specific to the bottles included in the kit. NaThio, H₂SO₄, and HNO₃ do not have expiration dates per the manufacturer. Micro bottles are pre-preserved at manufacturing stage. 40mL vials are pre-preserved at manufacturing stage.
 - 2 Quart plastic bottles are not certified.

- Instructions:**
- Each bottle has a label identifying sample ID, premeasured preservative contained in the bottle, sample type, client ID, and parameters for analysis.
 - The following information should be added to each bottle label after collection with permanent black ink: date and time of collection, sampler's name or initials, and any field number or ID.
 - All bottles not containing preservative may be rinsed with appropriate sample prior to collection.
 - The client is responsible for documentation of the sampling event. Please note special sampling events on the sample custody form.
 - Sample kit has been created by BEA using new, certified bottles unless otherwise noted.

Laboratory Sample Acceptability:
 pH < 2 : □ BEA Temperature:
 BEAS Temp: 41°C

1	Collector & Affiliation: (Print & Sign) Justin Burfelt GHD	Date: 2/19/26	Time: 1312	Received By & Affiliation: (Print & Sign) Melinda Merchant - BEAS	Date: 2/19/26	Time: 1312
2	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
3	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
4	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
5	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:

Data Compliance Report



Data Compliance Report

March 17, 2026

To	Mr. Bruce Bernard Manager of Field Operations Calvin, Giordano & Associates, Inc. 1800 Eller Drive, Suite 600 Fort Lauderdale, FL 33316	Contact No.	716-205-1977
Copy to	Connor Haydon	Email	Sheri.Finn@ghd.com
From	Sheri Finn/cs/59	Project No.	11225022
Project Name	CGA Miromar Lakes Sampling Services		
Subject	Analytical Results Compliance Report Surface Water Quality Monitoring Flow Way CDD Fort Myers, Florida February 2026		

The services undertaken by GHD in connection with preparing this report were limited to those specifically detailed in the report and are subject to the scope limitations set out in the report.

1. Compliance Review

Samples were collected in February 2026 in support of the Flow Way CDD sampling. The analytical results are summarized in Table 1. All samples were prepared and analyzed within the method required holding times. The method blank results were non-detect. All reported laboratory control sample (LCS) analyses demonstrated acceptable accuracy. Laboratory duplicate analyses were performed for some analytes. All results were acceptable, indicating good analytical precision. The matrix spike (MS) results were evaluated per the laboratory limits. The MS analyses performed were acceptable, demonstrating good analytical accuracy.

Based on this compliance review, the results in Table 1 are acceptable for use.

Regards,

Sheri Finn
Analyst



Collier County Supervisor of Elections Office
Rev Dr Martin Luther King Jr Building
3750 Enterprise Ave, Naples FL 34104
Phone: 239-252-8683
Fax: 239-774-9468
Email: Supervisor.Elections@CollierVotes.gov
Website: www.colliervotes.gov

Special District candidates must file their qualifying paperwork with the **Collier County Supervisor of Elections office** any time between **Noon on Monday, June 8, 2026 and Noon on Friday, June 12, 2026**. All qualifying fees and paperwork must be completed and received by the Supervisor of Elections office before the end of qualifying period, **Noon on Friday, June 12, 2026**, at the following address:

Collier County Supervisor of Elections
Dr Rev Martin Luther King Jr Building
3750 Enterprise Ave
Naples FL 34104

The Supervisor of Elections office will begin accepting pre-qualifying documents and fees on **Tuesday, May 26, 2026** (*Offices will be closed on May 25 for Memorial Day*). Qualifying documents **cannot be accepted** prior to the beginning of pre-qualifying.

If you are a candidate who is attempting to qualify for office AND you do not currently hold a public position that requires financial disclosure, please go to the Florida Commission on Ethics Electronic Financial Disclosure Management System <https://disclosure.floridaethics.gov/Account/Login> and click on the **I am a Candidate** box.

These forms must be completed and received by the Supervisor of Elections office no later than **noon on Friday - June 12, 2026**.

Flow Way

Community Development District

Financial Statements
March 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Flow Way Community Development District

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**Flow Way Community Development District
Balance Sheet
for the Period Ending March 31, 2026**

	Governmental Funds										Totals (Memorandum Only)
	General Fund	Debt Service Funds					Capital Project Fund		Account Groups		
		Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
Assets											
Cash and Investments											
General Fund											
Truist - Checking Account	\$ 426,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,267
FMIT - Investment Account	1,774,619	-	-	-	-	-	-	-	-	-	1,774,619
Debt Service Fund											
Reserve Account	-	244,881	160,448	173,500	118,375	254,756	10,000	-	-	-	961,961
Revenue	-	485,982	310,738	453,265	299,089	663,140	555,877	-	-	-	2,768,090
Prepayment Account	-	488	192	866	1,615	198	-	-	-	-	3,360
General Redemption Account	-	-	2,833	-	-	-	-	-	-	-	2,833
Cost of Issuance	-	-	-	-	-	-	7	-	-	-	7
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	3,736,244	-	3,736,244
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	22,008,756	-	22,008,756
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	15,580,316	15,580,316
Total Assets	\$ 2,200,885	\$ 731,351	\$ 474,212	\$ 627,631	\$ 419,079	\$ 918,095	\$ 565,877	\$ 7	\$ 25,745,000	\$ 15,580,316	\$ 47,262,452

**Flow Way Community Development District
Balance Sheet
for the Period Ending March 31, 2026**

	Governmental Funds										Totals (Memorandum Only)	
	General Fund		Debt Service Funds				Capital Project Fund		Account Groups			
		Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets		
Liabilities												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion (Due Within 12 Months)												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	90,000	-	-	90,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	70,000	-	-	70,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	125,000	-	-	125,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	190,000	-	-	190,000
Series 2024	-	-	-	-	-	-	-	-	165,000	-	-	165,000
Long Term												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	2,855,000	-	-	2,855,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	2,570,000	-	-	2,570,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	4,305,000	-	-	4,305,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	3,005,000	-	-	3,005,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	7,320,000	-	-	7,320,000
Series 2024	-	-	-	-	-	-	-	-	4,970,000	-	-	4,970,000
Unamortized Prem/Disc on Bonds Payable	-	-	-	-	-	-	-	152,054	-	-	-	152,054
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,054	\$ 25,745,000	\$ -	\$ 25,897,054
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	15,580,316	15,580,316
Fund Balance												
Restricted												
Beginning: October 1, 2025 (Unaudited)	-	637,377	400,050	521,795	333,352	755,381	279,598	(148,847)	-	-	-	2,778,705
Results from Current Operations	-	93,974	74,162	105,836	85,727	162,714	286,279	(3,201)	-	-	-	805,492
Unassigned												
Beginning: October 1, 2025 (Unaudited)	889,376	-	-	-	-	-	-	-	-	-	-	-
Allocation of Fund Balance												
Reserved for Operations (2 Months)	384,489	-	-	-	-	-	-	-	-	-	-	384,489
Extraordinary Capital/Operations	610,222	-	-	-	-	-	-	-	-	-	-	610,222
Results from Current Operations	1,206,174	-	-	-	-	-	-	-	-	-	-	1,206,174
Total Fund Equity and Other Credits	\$ 2,200,885	\$ 731,351	\$ 474,212	\$ 627,631	\$ 419,079	\$ 918,095	\$ 565,877	\$ (152,048)	\$ -	\$ 15,580,316	\$ -	\$ 21,365,398
Total Liabilities, Fund Equity and Other Credits	\$ 2,200,885	\$ 731,351	\$ 474,212	\$ 627,631	\$ 419,079	\$ 918,095	\$ 565,877	\$ 7	\$ 25,745,000	\$ 15,580,316	\$ -	\$ 47,262,452

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	640	17,215	-	0%
Interest - FPL	-	146	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	38,993	2,016,524	2,184,483	92%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(87,378)	0%
Contributions Private Sources				
Master HOA Preserve Cost Share	-	-	122,450	0%
Total Revenue and Other Sources	\$ 39,633	\$ 2,033,884	\$ 2,219,555	92%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	800	4,800	12,000	40%
Executive				
Professional Management	3,767	22,600	45,200	50%
Financial and Administrative				
Audit Services	-	5,300	5,300	100%
Accounting Services	1,458	8,750	17,500	50%
Assessment Roll Services	1,458	8,750	17,500	50%
Arbitrage Rebate Services	500	1,500	3,000	50%
Other Contractual Services				
Legal Advertising	-	557	3,500	16%
Trustee Services	-	12,523	25,993	48%
Dissemination Agent Services	-	1,250	5,500	23%
Bond Amortization Schedules	-	-	1,000	0%
Property Appraiser Fees	-	35,562	15,500	229%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	82	91	250	36%
Computer Services - Website Development	-	1,200	2,400	50%
Insurance				
	-	23,116	22,608	102%
Printing & Binding				
	342	342	1,600	21%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	1,980	9,920	40,000	25%
SFWMD - Permit Counsel	-	526	2,000	26%
Special Counsel - Colosi Litigation	2,190	7,710	-	0%
Other General Government Services				
Engineering Services - General Fund	2,532	13,321	57,000	23%

Prepared by:

JPWARD and Associates, LLC

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Professional Services				
Asset Management	3,964	15,370	30,000	51%
Consumptive Use Permit Monitor	1,600	3,400	15,000	23%
Utility Services				
Electric - Pump Station	-	14,940	46,000	32%
Electric - Recharge Pumps	-	12,138	2,000	607%
Repairs and Maintenance				
Pump Station and Wells	2,935	81,723	30,000	272%
Recharge Pumps	-	360	4,000	9%
Main Line Irrigation System	-	-	5,000	0%
Contingencies	-	-	1,560	0%
Stormwater Management Services				
Preserve Area Maintenance				
Environmental Engineering Consultant				
Task 2 - Monthly site visits	-	-	18,000	0%
Task 3 - Reporting to Regulatory Agencies	-	-	7,500	0%
Repairs and Maintenance				
Wading Bird Foraging Areas	-	-	6,300	0%
Internal Preserves	-	-	7,000	0%
Western Preserve	-	-	36,000	0%
Northern Preserve Area 1	-	-	63,800	0%
Northern Preserve Area 2	-	-	106,300	0%
Contingencies	600	3,671	4,900	75%
Capital Outlay				
Internal and External	-	-	9,000	0%
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Services				
Asset Management	2,781	13,118	50,000	26%
NPDES Monitoring	-	-	1,800	0%
Repairs & Maintenance				
Aquatic Weed Control	13,576	81,456	188,000	43%
Littoral Shelf-Invasive Plant Control/Monitoring	2,915	17,490	43,000	41%
Lake Bank Maintenance	-	2,476	30,000	8%
Water Quality Testing	-	-	15,000	0%
Cane Toad Removal Program	4,080	22,500	35,000	64%
Littoral Shelf Maintenance	-	-	25,000	0%
Control Structures, Catch Basins & Outfalls	-	4,375	60,000	7%
Contingencies	-	-	15,840	0%

Prepared by:

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Fountain Installations	-	-	2,000	0%
Littoral Shelf Planting	-	2,725	2,000	136%
Lake Bank Restorations	-	-	187,000	0%
Contingencies	489	3,818	32,470	12%
Landscaping Services - Community Entrance				
Professional Services				
Asset Management	4,316	19,244	40,000	48%
Utility Services				
Potable Water - Fountains	395	1,077	3,700	29%
Repairs and Maintenance				
Landscaping Maintenance	13,138	78,826	178,000	44%
Tree Trimming	-	-	25,000	0%
Landscape Replacements	-	7,376	35,000	21%
Mulch Installation	-	9,997	33,000	30%
Annuals	20,770	67,530	80,000	84%
Annual Holiday Decorations	-	33,500	33,000	102%
Landscape Lighting	-	-	2,000	0%
Landscape Monuments	-	-	10,000	0%
Fountains	3,340	8,109	20,000	41%
Irrigation System	350	6,231	6,000	104%
Bridge & Roadway - Main Entrance	-	5,272	18,000	29%
Miscellaneous Repairs	-	-	6,000	0%
Fertilizations - Palms	-	327	4,200	8%
Bike/Walkway -Sealcoating/Misc Repair	-	1,200	27,000	4%
Contingencies	-	-	19,089	0%
Capital Outlay				
Pressure Clean/Sand/Seal	-	43,597	55,000	79%
Landscaping	-	-	40,000	0%
Contingencies & CEI	1,630	2,540	16,150	16%
Reserve Allocations				
District Asset Restoration	17,556	105,335	210,670	50%
Total Expenditures and Other Uses	\$ 109,544	\$ 827,710	\$ 2,219,555	37%
Net Increase/ (Decrease) in Fund Balance				
	(69,911)	1,206,174	-	
Fund Balance - Beginning	2,253,241	889,376	889,376	
Current Reserve Allocation	17,556	105,335	210,670	
Fund Balance - Ending	\$ 2,200,885	\$ 2,200,885	\$ 210,670	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	657	4,538	10,405	44%
Revenue Account	1,271	7,333	15,089	49%
Prepayment Account	1	9	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	4,756	245,966	273,784	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(17,911)	0%
Total Revenue and Other Sources	\$ 6,686	\$ 257,846	\$ 281,367	92%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 3)	-	85,000	85,000	100%
Interest Expense				
Series 2015 Bonds (Phase 3)	-	78,872	155,938	51%
Total Expenditures and Other Uses	\$ -	\$ 163,872	\$ 240,938	68%
Net Increase/ (Decrease) in Fund Balance	6,686	93,974	40,429	
Fund Balance - Beginning	724,666	637,377	637,377	
Fund Balance - Ending	\$ 731,351	\$ 731,351	\$ 677,806	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	430	2,973	6,815	44%
Revenue Account	807	4,393	9,157	48%
Prepayment Account	1	4	-	0%
General Redemption Account	8	52	-	0%
Interest Account	-	-	123	0%
Special Assessment Revenue				
Special Assessments - On-Roll	4,026	208,185	231,388	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(15,046)	0%
Total Revenue and Other Sources	\$ 5,272	\$ 215,606	\$ 232,437	93%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 4)	-	70,000	70,000	100%
Interest Expense				
Series 2015 Bonds (Phase 4)	-	71,444	141,094	51%
Total Expenditures and Other Uses	\$ -	\$ 141,444	\$ 211,094	67%
Net Increase/ (Decrease) in Fund Balance	5,272	74,162	21,343	
Fund Balance - Beginning	468,941	400,050	400,050	
Fund Balance - Ending	\$ 474,212	\$ 474,212	\$ 421,393	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	465	3,215	7,390	43%
Revenue Account	1,203	6,418	13,263	48%
Special Assessment Revenue				
Special Assessments - On-Roll	6,506	336,481	374,564	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(24,504)	0%
Intragovernmental Transfers In	318	2,193	-	0%
Total Revenue and Other Sources	\$ 8,493	\$ 348,306	\$ 370,713	94%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2016 Bonds (Phase 5)	-	120,000	120,000	100%
Interest Expense				
Series 2016 Bonds (Phase 5)	-	111,453	220,296	51%
Intragovernmental Transfers Out	11,017	11,017	-	0%
Total Expenditures and Other Uses	\$ 11,017	\$ 242,470	\$ 340,296	71%
Net Increase/ (Decrease) in Fund Balance	(2,524)	105,836	30,417	
Fund Balance - Beginning	630,155	521,795	521,795	
Fund Balance - Ending	\$ 627,631	\$ 627,631	\$ 552,212	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	318	2,193	5,028	44%
Revenue Account	746	3,904	8,380	47%
Special Assessment Revenue				
Special Assessments - On-Roll	4,414	228,256	254,231	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(16,632)	0%
Intragovernmental Transfers In	11,017	11,017	-	0%
Total Revenue and Other Sources:	\$ 16,494	\$ 245,370	\$ 251,007	98%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2017 Bonds (Phase 6)	-	80,000	80,000	100%
Interest Expense				
Series 2017 Bonds (Phase 6)	-	77,450	153,300	51%
Intragovernmental Transfers Out	318	2,193	-	0%
Total Expenditures and Other Uses:	\$ 318	\$ 159,643	\$ 233,300	68%
Net Increase/ (Decrease) in Fund Balance	16,177	85,727	17,707	
Fund Balance - Beginning	402,902	333,352	333,352	
Fund Balance - Ending	\$ 419,079	\$ 419,079	\$ 351,059	

Flow Way Community Development District
Debt Service Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	683	4,720	10,822	44%
Revenue Account	1,718	9,150	18,090	51%
Prepayment Account	1	4	-	0%
Interest Account	-	-	7	0%
Special Assessment Revenue				
Special Assessments - On-Roll	9,581	495,473	551,562	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(36,083)	0%
Total Revenue and Other Sources	\$ 11,983	\$ 509,346	\$ 544,398	94%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	185,000	185,000	100%
Interest Expense				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	161,633	319,843	51%
Total Expenditures and Other Uses	\$ -	\$ 346,633	\$ 504,843	69%
Net Increase/ (Decrease) in Fund Balance	11,983	162,714	39,555	
Fund Balance - Beginning	906,112	755,381	755,381	
Fund Balance - Ending	\$ 918,095	\$ 918,095	\$ 794,936	

Flow Way Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	27	185	300	62%
Revenue Account	1,443	6,676	5,000	134%
Special Assessment Revenue				
Special Assessments - On-Roll	7,823	404,564	450,337	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(29,461)	0%
Intragovernmental Transfers In	-	3,229	-	0%
Total Revenue and Other Sources	\$ 9,293	414,654	\$ 426,176	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	165,000	0%
Interest Expense				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	128,375	256,750	50%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses	\$ -	\$ 128,375	\$ 421,750	0%
Net Increase/ (Decrease) in Fund Balance	9,293	286,279	4,426	
Fund Balance - Beginning	556,584	279,598	279,598	
Fund Balance - Ending	\$ 565,877	\$ 565,877	\$ 284,024	

Flow Way Community Development District
Capital Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Cost of Issuance	0	28	-
Intragovernmental Transfers In	-	-	-
Total Revenue and Other Sources:	\$ 0	\$ 28	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	3,229	-
Total Expenditures and Other Uses:	\$ -	\$ 3,229	\$ -
Net Increase/ (Decrease) in Fund Balance	0	(3,201)	-
Fund Balance - Beginning	(152,048)	(148,847)	-
Fund Balance - Ending	\$ (152,048)	\$ (152,048)	\$ -

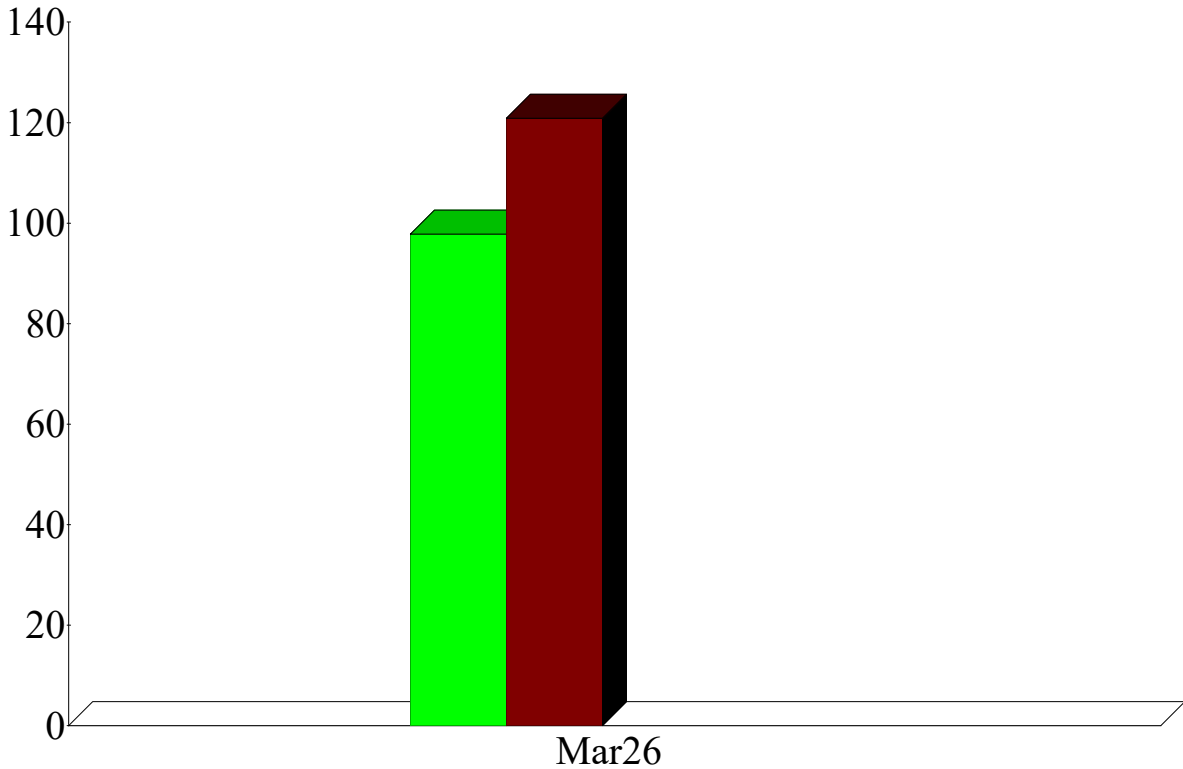
Flow Way Community Development District

Income and Expense by Month

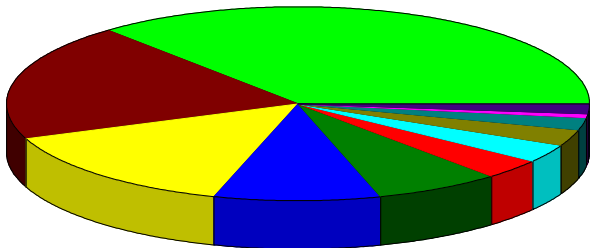
March 2026



\$ in 1,000's



Expense Summary March 2026



5790000 · Landscaping Service	36.35%
5384650 · Lake, Lake Bank & Li	19.72
9099000 · Reserve Allocations	14.52
5810000 · Interfund Transfer Out	9.38
5370000 · Community Wide Irriga	7.03
5140000 · Legal Services	3.45
5120000 · Executive	3.12
5130000 · Financial and Administ	2.83
5190000 · Other General Governn	2.09
5110000 · Legislative	0.66
Other	0.85
Total	\$120,878.44

By Account