

---

*JPWard and Associates LLC*

---

*TOTAL Commitment to Excellence*

## *Flow Way*

*Community Development District*

*Board of Supervisors*

*August 22, 2019*



*Visit our web site at: [www.flowwaycdd.org](http://www.flowwaycdd.org)*

*JPWard and Associates LLC  
2900 Northeast 12th Terrace, Suite 1  
Oakland Park, Florida 33334  
E-MAIL: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)  
PHONE: (954) 658-4900*

# FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

August 10, 2019

Board of Supervisors  
Flow Way Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Flow Way Community Development District will be held on **Thursday, August 22, 2019 at 3:00 p.m.** at the **Esplanade Golf and Country Club Naples, 8918 Torre Vista Lane, Naples, Florida 34119**

1. Call to Order & Roll Call.
2. Consideration of Minutes.
  - a) July 18, 2019 Regular Meeting Minutes
  - b) July 25, 2019 Regular Meeting Minutes
3. **PUBLIC HEARINGS**
  - a) **FISCAL YEAR 2020 BUDGET**
    - I. Public Comment and Testimony
    - II. Board Comment and Consideration
    - III. Consideration of Resolution 2019-22 adopting the annual appropriation and Budget for Fiscal Year 2020
  - b) **FISCAL YEAR 2020 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY.**
    - I. Public Comment and Testimony
    - II. Board Comment and Consideration
    - III. Consideration of Resolution 2019-23 imposing special assessments, adopting an assessment roll and approving the general fund special assessment methodology.
4. Consideration of Resolution 2019-24 designating the dates, time and location for the Regular Meetings of the Board of Supervisors for Fiscal Year 2020.
5. Consideration of proposals for providing Audit Services to the District for the Fiscal Years 2019-2023.
6. Staff Reports
  - a) District Attorney
  - b) District Engineer
  - c) District Manager
    - I. Financial Statements July 31, 2019 (Unaudited)

7. Supervisor's Requests and Audience Comments
8. Adjournment

---

The second order of business is the consideration of the minutes for July 20, 2019 and July 25, 2019 Regular Meeting Minutes.

---

The third order of business are two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2020 Budget, Assessments and General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2020 Budget which includes both the General Fund operations and the Debt Service Funds. In the way of background, the Board approved the proposed Fiscal Year 2020 Budget, solely for the purpose of permitting the District to move through the process towards this hearing to adopt the Budget and set the final assessment rates for the ensuing Fiscal Year.

As a suggested form for the Public Hearing – it would be appropriate to formally open the Public Hearing for consideration of the Budget, take a few moments to have the District Manager review the salient points of the Budget for the Public, then seek Public Comment or testimony, and at the conclusion of the Public Comment and testimony to close the Public Hearing by motion of the Board, then to move into the Board's consideration of the Budget and once that is concluded, to consider Resolution 2019-22 to adopt the annual appropriation and budget for the District. Once this item is concluded, then it would be recommended for the Board to move to the second Public Hearing utilizing the same process as just completed for the Budget Hearing.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2020 Budget. Resolution 2019-23 does essentially three (3) things. First, it imposes the special assessments for the general fund and the debt service fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Collier County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of the Resolution, and finally it approves the General Fund Special Assessment Methodology.

---

The fourth item is consideration of Resolution 2019-24 setting the proposed meeting schedule for Fiscal Year 2020. As you may re-call, to the extent that the District has a regular meeting schedule, the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The Board is scheduled to meet on the **third Thursday of each month at 1:00 P.M., unless otherwise indicated, at the offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

The fifth order of business is consideration of the request for proposals to provide independent auditing services to the District for the Fiscal Years 2014 through 2018.

Enclosed please find the following:

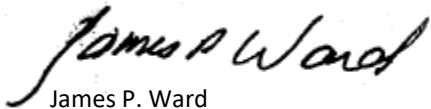
1. The District's Request for Proposals sent to auditing firms.
2. Auditor Evaluation Form.
3. Auditor Proposals – Technical and Pricing.

The evaluation form is for your use in evaluating the proposals submitted and if you could please review the proposals submitted and fill out the evaluation before the meeting that would be appreciated.

---

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

**Flow Way Community Development District**



James P. Ward  
District Manager

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

The Regular Meeting of the Board of Directors of the Flow Way Community Development District was held on Thursday, July 18, 2019 at 1:00 p.m. at the offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

**Present and constituting a quorum:**

Drew Miller	Chairperson
John Wollard	Vice Chairperson
Tim Martin	Assistant Secretary
Ronald Miller (phone)	Assistant Secretary
Tom Kleck	Assistant Secretary

**Also present were:**

James P. Ward	District Manager
Greg Urbancic	District Counsel
Tim Hall	Turrell, Hall and Associates
Clay Brooker	Cheffy Passidomo
John Asher	GL Homes

**Audience:**

Ed Staley (phone)

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

**FIRST ORDER OF BUSINESS**

**Call to Order**

District Manager James P. Ward called the meeting to order at approximately 1:00 p.m. and all members of the Board were present at roll call.

**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

**June 20, 2019 Regular Meeting Minutes**

Mr. Ward asked if there were any additions, corrections or deletions for the June 20, 2019 Regular Meeting Minutes. Hearing none, he called for a motion.

**On MOTION made by Mr. John Wollard, seconded by Mr. Tom Kleck, and with all in favor, the June 20, 2019 Regular Meeting Minutes were accepted.**

**THIRD ORDER OF BUSINESS****Discussion of Legal Opinion****Discussion of Cheffy Passidomo legal opinion regarding the preserves.**

Mr. Clay Brooker stated he was a land use attorney with Cheffy Passidomo. He indicated he was asked by Mr. Jim Ward to research the ownership and maintenance responsibility of the “main preserve.” He noted he prepared an opinion letter which he distributed to the Board Members. He noted the letter was nine pages long and he delivered the letter, as well as the referenced documents, to District Attorney Greg Urbancic. He indicated he reviewed only the documents referenced in the letter, nothing else. He explained this project was two decades old; therefore, there were documents relevant to this project which he had not seen and was unaware of. He noted he had spoken with Mr. Tim Hall and Mr. Steven Walker regarding these issues. He indicated the first question he was asked to answer was “should the ownership and maintenance responsibility of the main preserve lie with the CDD in perpetuity.” He stated based upon the documents he reviewed, which included the South Florida Water Management District ERP, ACOE permit, plat of the property, declaration of covenants and restrictions filed by the developer of Esplanade, the settlement agreement with the environmental groups, court rulings and statements, as well as PUD ordinances, etc., his opinions were as follows: 1) Upon completion of mitigation and restoration requirements, set forth in the environmental permits, a transfer of ownership of the main preserve must be offered to CREW or another appropriate public or land management entity capable of maintaining the preserve lands in perpetuity. He explained there was always a possibility the offer was not accepted. 2) Before mitigation and restoration requirements were completed, ownership and maintenance responsibility of the main preserve may be transferred to the property owners association or the CDD; however, the transfer of the property to the property owners association or the CDD was to occur after “turnover” of the project, as indicated in the SFWMD and the Army Corps permit. He stated the developer had not yet “turned over” the project, assuming that the phrase “turnover” referred to the transition of the control of the property association from the developer to the members and residents. He noted he was not certain this was what the term “turnover” actually meant in the permits; however, if he was correct the transfer of ownership to the CDD of the main preserve in 2015 and 2018 may have been premature, or at least at odds with the language in the environmental permits. 3) If ownership of the main preserve was offered to CREW or another appropriate entity which did not possess the inherent power or capability to finance the maintenance cost, and if CREW or another entity accepted the offer, then the transfer must include a non-wasting escrow fund in an amount sufficient to finance the cost to maintain the main preserve in perpetuity. 4) In his opinion the documents were ambiguous as to whether the non-wasting escrow fund was required if the appropriate entity ultimately owning the main preserve possessed the inherent power and capability to finance the maintenance cost. He noted according to his conversation with Mr. Tim Hall it was not the developer’s intent to require the escrow fund under these circumstances. He stated it was his understanding modifications to the environmental permits would be sought to clarify the ambiguity. 5) The US Fish and Wildlife Service, which worked hand in hand with the Army Corps in terms of processing of this permit, must approve the entity which ultimately would own and assume maintenance responsibility for the main preserve in perpetuity. He stated it was his understanding both the South Florida Water Management District and the Army Corps had over the years warmed to the concept of a CDD or a Master Property Owners Association (MPOA) being an appropriate entity. He noted both a CDD and an MPOA had the inherent power to finance the cost by assessing membership.

Mr. Brooker indicated currently the CDD was in ownership of the main preserve, the developer was the permittee under the environmental permits, the mitigation and restoration requirements were not yet

complete. He stated in 3 to 4 years, upon completion of mitigation and restoration requirements, the permits required an offer to CREW, unless the permits were modified in the meantime.

A Board Member 10:15 asked for clarification of the sentence which referenced transfers “of the main preserve in 2015 and 2018 to the CDD may have been premature.” Mr. Brooker explained in 2015 tract T5 of the main preserve was deeded to the CDD and in 2018 the remainder of the northern main preserve portion was deeded to the CDD. He stated the permits indicated the transfer to the CDD (or the MPOA) was not to occur until the time of turnover. He noted “turnover” was up for interpretation; however, HOAs typically deemed “turnover” to be a transition of control. He stated if these facts were true the transfer to the CDD was premature; however, the consequence of the premature transfer may be irrelevant or inconsequential; he was unsure.

#### **FOURTH ORDER OF BUSINESS**

#### **Consideration of FMS Bond Agreement**

Mr. Ward reported FMS Bonds had been the underwriter for the District for approximately nine years. He noted a retainer agreement was required with FMS Bonds on an individual bond basis. He stated the Board had a copy of the fee structure and terms of the agreement. He noted the agreement letter was consistent with standard bond lawyer agreement letters. He noted the bonds had been issued and the CDD would be closing on the bonds next week. He recommended the Board approve the FMS Bond Agreement.

**On MOTION made by Mr. John Wollard, seconded by Mr. Tom Kleck, and with all in favor, the FMS Bond Agreement was approved.**

#### **FIFTH ORDER OF BUSINESS**

#### **Resolution 2019-18**

#### **Consideration of Resolution 2019-18 regarding request to vacate a portion of two public access easements.**

Mr. John Asher with GL Homes reported he was very familiar with Esplanade, having been a former employee with Taylor Morrison. He noted GL Homes owned property immediately north of the Esplanade Preserve Property and had residents facing the preserves who complained of trespassers. He stated this problem began with the development of Logan Boulevard north, up to the northwest corner of the Esplanade Preserve and this opened access to the preserve for the general public. He indicated GL Homes was involved with the construction of Logan Blvd. and installed a fence and gate along the Logan Blvd. right-of-way from the Lee County line south extending approximately 2,000 feet which helped; however, visitors were still entering the Esplanade Preserve property. He displayed a map which illustrated parcels for sale (which were accessed through the Esplanade property), the Esplanade Preserves and surrounding area. He indicated where the public easements were located on the map. He stated he believed it was in the best interests of GL Homes and the Flow Way CDD to limit access to the area by vacating a portion of two public access easements. He stated GL Homes would construct a fence and gate to discourage trespassing once the public access easements were vacated.

Discussion ensued regarding the gate not eliminating all trespassers, the fence and gate sealing off public access onto the preserves, cattle fence being relatively ineffective, and cattle fence with a large diameter steel cable being more effective.

Mr. Asher reported he obtained “no objection” letters from the public utility companies, sheriff’s department, and transportation department, as well as the surrounding residents.

Mr. Asher indicated Taylor Morrison of Esplanade Naples would be required to provide an easement for Flow Way to crossover. Mr. Tim Hall stated the gate would help prevent four wheel ATVs from driving through the preserve area and damaging the preserve.

Discussion ensued regarding who would pay for the gate installation and be responsible for gate maintenance, GL Homes installing the gate, Flow Way being responsible for maintenance in perpetuity, no-trespassing signage, and the Resolution being amended to include the conditions contained in the letter.

Mr. Ed Staley asked if this Resolution was premature with the questions of preserve ownership which were still unanswered. Mr. Ward responded in the negative. He explained this Resolution did not affect the preserves. He noted it did not hurt or harm the District’s position with respect to the preserves whatsoever. Mr. Greg Urbancic explained the CDD was not vacating any property; the property in question was a public right-of-way on Taylor Morrison property, contiguous to property owned by the Flow Way CDD; GL Homes was required to obtain a “no objection” letter from the CDD prior to vacating the public right-of-way. He explained Resolution 2019-18 provided said “no objection” letter. He explained once the public right-of-way was vacated it would no longer be open to the public for access. He noted there was no reason for the public to have access to this property, in fact it was problematic. He indicated the “no objection” would not negatively impact the CDD in any way.

Discussion ensued regarding the cost to maintain the gate and mow the land, a stipulation in the “no objection” statement to include a “no cost” to the CDD stipulation, the easement property not being included in the conservation area, the easement property measurements (approximately one acre), consideration of the easement property being of value to the CDD, and the easement property not automatically becoming preserve property upon vacation.

**On MOTION made by Mr. Drew Miller, seconded by Mr. Tom Kleck, and with all in favor, Resolution 2019-18 was adopted with revisions to provide the vacation of the public easement right-of-way be done at no cost to the Flow Way CDD, and as a condition to granting no objection, Taylor Morrison would give the CDD and/or the CDD’s successor an access easement over the property, and the Chair was authorized to sign.**

## SIXTH ORDER OF BUSINESS

## Staff Reports

### Staff Reports

#### a) District Attorney



There was no Report from the District Attorney.

**b) District Engineer**

There was no Report from the District Engineer.

**c) District Manager**

**I. Financial Statements June 30, 2019 (Unaudited)**

There were no questions or comments regarding the unaudited Financial Statements of May 31, 2019.

Mr. Ward indicated there was a Board Meeting scheduled Wednesday July 25, 2019 for the closing on the Bonds. He reported the Bonds were sold. He noted the underwriter did an excellent job of selling the Bonds at outstanding rates.

**SEVENTH ORDER OF BUSINESS**

**Supervisor's Requests and Audience Comments**

There were no Supervisor's Requests.

Mr. Winters asked if there was an opportunity to refinance any existing Bonds at a lower interest rate. Mr. Ward responded in the negative; no refinancing could be considered until 2023.

Mr. Dave Boguslawski (ph) asked when the Cheffy Passidomo Legal Opinion would be posted on the CDD website. Mr. Ward noted the Opinion could be posted immediately; however, the extensive accompanying documents would take some time to transfer into website-friendly PDF format.

**An Audience Member 38:09** asked about the Property Appraiser payment in March 2019 for \$3,600 dollars. Mr. Ward explained the Collier County Property Appraiser billed the CDD for assessment collection periodically. Discussion ensued regarding engineering services being reimbursed through bond issuance and environmental services being budgeted for.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

Mr. Ward adjourned the meeting at approximately 1:40 p.m.

**On MOTION made by Mr. John Wollard, seconded by Mr. Tom Kleck, and with all in favor, the Meeting was adjourned.**

Flow Way Community Development District

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Drew Miller, Chairperson

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

The Regular Meeting of the Board of Directors of the Flow Way Community Development District was held on Thursday, July 25, 2019 at 1:00 p.m. at the offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

**Present and constituting a quorum:**

Drew Miller	Chairperson
John Wollard	Vice Chairperson
Tim Martin	Assistant Secretary
Ronald Miller (phone)	Assistant Secretary
Tom Kleck	Assistant Secretary

**Also present were:**

James P. Ward	District Manager
Charles Thomson	District Attorney
Jeremy Arnold	District Engineer
Jeremy Fireline	District Engineer
Monique Spotts	Bryant, Miller, Olive
George Smith	BMD

**Audience:**

Ed Stahley (phone)  
Dave Boguslawski (phone)  
Tom Coffee (phone)

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

**FIRST ORDER OF BUSINESS**

**Call to Order**

District Manager James P. Ward called the meeting to order at approximately 1:00 p.m. and all members of the Board were present at roll call.

Mr. Ward stated the purpose of today's meeting was to conduct a Public Hearing related to the assessments of the remaining units in the Phase 7 and Phase 8 Bonds, as well as to consider a resolution to conform the issuance of the bonds.

**SECOND ORDER OF BUSINESS**

**Public Hearing**

**Capital Improvement Program – Phase 7 and Phase 8**

**I. Public Comment and Testimony**

Mr. Ward called for a motion to open the Public Hearing.

**On MOTION made by Mr. John Wollard, seconded by Mr. Tom Kleck, and with all in favor, the Public Hearing was opened.**

Mr. Ward noted he had not received any public comments, written or verbal, with respect to the Public Hearing. He asked if there were any public comments; hearing none he called for a motion to close the Public Hearing.

**On MOTION made by Mr. John Wollard, seconded by Mr. Tom Kleck, and with all in favor, the Public Hearing was closed.**

## **II. Board of Supervisor's Comments**

There were no Board Comments.

## **III. Consideration of Resolution 2019-19 of the Board of Supervisors of Flow Way Community Development District authorizing District projects for construction and/or acquisition of infrastructure improvement; equalizing, approving, confirming, and levying special assessments on property specially benefitted by such projects to pay the cost thereof; providing for the payment and the collection of such special assessments by the methods provided for by Chapters 170, 190, and 197 Florida Statutes; confirming the District's intention to issue special assessment bonds; providing for true-up payments; making provisions relating to the transfer of real property to governmental bodies; providing for the recording of an assessment notice; providing for severability, conflicts and an effective date.**

Mr. Ward briefly explained Resolution 2019-19 and asked if there were any questions; hearing none, he called for a motion to adopt the Resolution.

**On MOTION made by Mr. John Wollard, seconded by Mr. Tim Martin, and with all in favor, Resolution 2019-19 was adopted and the Chair was authorized to sign.**

## **IV. Consideration of Resolution 2019-20 a resolution of the board of supervisors of Flow Way Community Development District supplementing resolution 2018-4 and resolution 2019-19 which resolutions previously equalized, approved, confirmed, imposed and levied special assessments on and peculiar to property specially benefitted (apportioned fairly and reasonably) by the district's projects; approving and adopting the flow way community development district supplemental special assessment report for series 2019 phase 7 (esplanade) and phase 8 bonds prepared by JP Ward & Associates, LLC and dated July 16, 2019, which sets forth the specific terms of the Flow ay Community Development District special assessment bonds, series 2019 (phase 7 and phase 8 projects); providing for the supplementation of the special assessments as set forth in the improvement lien book; and providing for severability, conflicts, and an effective date.**

Mr. Ward briefly explained Resolution 2019-20 and asked if there were any questions; hearing none, he called for a motion to adopt the Resolution.

**On MOTION made by Mr. John Wollard, seconded by Mr. Drew Miller, and with all in favor, Resolution 2019-20 was adopted and the Chair was authorized to sign.**

Mr. Ron Miller recommended refinancing the Bonds as soon as possible (in 2023) in an effort to reduce assessment costs for residents. Mr. Ward agreed.

### **THIRD ORDER OF BUSINESS**

### **Resolution 2019-21**

#### **Consideration of Resolution 2019-21 designating the dates, time and location for meetings of the Board of Supervisors.**

Mr. Ward noted State Statute required the Board set a regular time, date and location for meetings. He explained if the Board chose not to set meeting dates, posted notice (through a public newspaper) announcing meeting time, location and date would be required. He noted the Board traditionally set a date, time and location, typically on the third Thursday of the month at the Offices of Coleman, Yovanovich & Koester. He explained the Community Center could not guarantee date, time and location availability on a recurring basis; therefore, he felt it was best to continue to hold meetings at Coleman, Yovanovich & Koester. He noted approval of Resolution 2019-21 did not prevent the Board from holding additional meetings or from canceling meetings.

Mr. Ron Miller stated he was disappointed the meetings could not be moved to the Community Center as this would encourage resident participation. Mr. Drew Miller explained the Community Center was new and there was a lot of interest and activity in the facility. He explained when the Culinary Building opened a room would be available for meetings. Mr. Ron Miller stated if meetings were held at a Community facility, residents would find it easier to attend.

Mr. Ed Stahley suggested Mr. Ward and Mr. Kleck sit down with the Community Center Manager and make an attempt to create an acceptable meeting schedule. Mr. Kleck asked who declined the CDD's request to hold meetings at the Community Center. Mr. Drew Miller responded the Community Center Manager did not refuse to permit the CDD to hold meetings at the Community Center; however, the Manager explained the Community Center was a very busy environment at the moment, many resident events were being held at the facility, and the CDD did not wish to force others out of the facility. Discussion ensued regarding the CDD being of higher priority than others, whether the CDD could or should be forceful regarding meetings at the Community Center, not wishing to push out residents to make room for CDD meetings, and who to speak with at the Community Center regarding CDD meetings.

Mr. Ward stated approval of the Resolution did not preclude the Board from holding meetings at a different location. He noted he would reach out to the manager at the Community Center in an effort to procure the facility for CDD meetings; if he was successful he would propose another Resolution to the Board.

Mr. Dave Boguslawski (ph) agreed with Mr. Stahley. He stated he felt it was important to hold meetings at the Community Center and he encouraged Mr. Ward to meet with the Manager at the Community Center.

**On MOTION made by Mr. John Wollard, seconded by Mr. Tom Kleck, and with all in favor, Resolution 2019-21 was adopted and the Chair was authorized to sign.**

#### **FOURTH ORDER OF BUSINESS**

#### **Staff Reports**

##### **Staff Reports**

**a) District Attorney**

There was no Report from the District Attorney.

**b) District Engineer**

There was no Report from the District Engineer.

**c) District Manager**

There was no Report from the District Manager.

#### **FIFTH ORDER OF BUSINESS**

#### **Supervisor's Requests and Audience Comments**

Mr. Ron Miller indicated he had three separate motions to present to the Board. He gave a brief history regarding why he joined the CDD Board, as well as a brief history regarding his research into the preserves area. He stated he believed Taylor Morrison was not fulfilling its obligations. He noted he was not upset with the Taylor Morrison Board Members as the Taylor Morrison Board Members were not responsible for the situation. He explained he read the court case which ultimately stipulated the Army Corps permit was to be followed. He noted the Department of Fish and Wildlife permit, as well as the South Florida Water Management District permit, contained similar language to the Army Corps permit. He explained after reading the various permits he discovered the preserves had been conveyed to the CDD prematurely and the preserves required funding. He indicated he had been in contact with the South Florida Water Management District who agreed and was researching the premature conveyance of the preserves. He indicated he had been in contact with the Army Corps who agreed, and noted the outside Legal Opinion from Cheffy Passidomo agreed as well. He discussed Mr. Tim Hall's presentation regarding the preserves and indicated he did not agree with Mr. Hall's opinions. He reviewed the contract between the HOA and the CDD which indicated all maintenance activities would be conducted by the HOA (to include preserve maintenance). He stated if the CDD wished to maintain the preserves, rather than the HOA, then the contract should be amended. He indicated he wished for Mr. Ward to do a full accounting of all expenses the CDD incurred to date with respect to the external preserves by year and the internal preserves by year. He noted Taylor Morrison was attempting to amend the permits to reflect Taylor Morrison would not be responsible for the preserves financially if the CDD took ownership; however, he believed litigation,

as well as input and permission of the CDD, would be required to amend the language retroactively. He stated he believed Taylor Morrison representatives could serve on the CDD Board without conflict of interest; however, Florida Law indicated once an individual accepted the position of Board Member, said Board Member had a fiduciary responsibility to act in the best interests of the Board, regardless of personal employment. He asked if there were comments or questions. There were none.

**MOTION made by Mr. Ron Miller, seconded by Mr. Tom Kleck, for the Board to take whatever action necessary to reconvey the preserves back to Taylor Morrison, the motion failed to pass by a vote of 2 aye to 3 nay Mr. Miller and Mr. Kleck voted in favor and Mr. Drew Miller, Mr. Martin and Mr. Wollard voted against the motion.**

Mr. Ron Miller, moved for the Board to take whatever action is necessary to obtain reimbursement of CDD expenses related to the preserves, both external and internal. Mr. Drew Miller noted if the landscaping (internal preserves) had not been conveyed to the CDD, it would have been conveyed to the HOA; therefore, the home owners were paying for the landscaping regardless.

**MOTION made by Mr. Ron Miller, seconded by Mr. Tom Kleck, for the Board to take whatever action necessary to obtain reimbursement of CDD expenses related to the preserves, both external and internal, failed to pass by a vote of 1 aye to 4 nay. Mr. Ron Miller voted in favor of the motion, and Mr. Kleck, Mr. Martin Mr. Wollard, and Mr. Drew Miller voted against the motion.**

Mr. Ron Miller stated he believed even if the internal preserves had been transferred to the HOA, said preserves would have still been transferred prematurely and the HOA would be in a position to request reimbursement of expenses. He indicated he felt the residents of Esplanade should not be required to pay the expenses and should be reimbursed. He stated, however, the reserves were transferred to the CDD, not the HOA, and therefore the CDD was incurring expenses. He made a motion for the Board to take whatever action necessary to obtain reimbursement of CDD expenses related to the preserves, both external and internal. There was no second; the motion died.

Mr. Ron Miller moved for the CDD to immediately discontinue all funding of any maintenance or mitigation expenses until the situation was resolved. There was no second; the motion died.

Mr. Tom Coffee (ph) stated he agreed with Mr. Ron Miller. He noted he recently reviewed the CDD's audited financial statements and indicated he would send an email to Mr. Ward with a list of detailed questions regarding the financial statements. He asked who was responsible for fiscal management of the CDD. He asked about landscaping maintenance costs and hurricane related costs. Mr. Ward responded he would be happy to answer Mr. Coffee's questions via email. He explained on a global perspective the Board had fiduciary responsibility to the CDD while CDD Staff collectively worked to ensure the law was met for infrastructure cost expenditures.

**SIXTH ORDER OF BUSINESS**

**Adjournment**

Mr. Ward adjourned the meeting at approximately 1:42 p.m.

**On MOTION made by Mr. Tom Kleck, seconded by Mr. Tim Martin, and with all in favor, the Meeting was adjourned.**

Flow Way Community Development District

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Drew Miller, Chairperson

## RESOLUTION 2019-22

**THE ANNUAL APPROPRIATION RESOLUTION OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board set August 22, 2019, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

### **SECTION 1. BUDGET**

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for the Flow Way Community Development District for the Fiscal Year Ending September 30, 2020," as adopted by the Board of Supervisors on August 22, 2010.

### **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the Flow Way Community Development District, for the fiscal year beginning October 1, 2018, and ending September 30, 2020, the sum of \$2,995,940.00 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:



**RESOLUTION 2019-22**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

TOTAL GENERAL FUND	\$ 560,823.00
DEBT SERVICE FUND(S)	\$ 2,435,117.00
CAPITAL PROJECTS FUND(S)	<u>\$ 0.00</u>
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,995,940.00</b>

**SECTION 3. SUPPLEMENTAL APPROPRIATIONS**

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

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

The District Manager shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors.

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

**SECTION 5. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Flow Way Community Development District.

**RESOLUTION 2019-22**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**PASSED AND ADOPTED** this 22<sup>th</sup> day of August, 2019.

ATTEST:

**FLOW WAY COMMUNITY  
DEVELOPMENT DISTRICT**

---

James P. Ward, Secretary

---

Andrew Miller, Chairman

**BOARD OF SUPERVISOR'S**

**EXHIBIT A**

**FLOW WAY  
COMMUNITY DEVELOPMENT DISTRICT**

**PROPOSED BUDGET—REVISED**

**FISCAL YEAR 2020**

**October 1, 2019 through September 30, 2020**



**Visit our website at: [www.flowwaycdd.org](http://www.flowwaycdd.org)**

James P. Ward  
District Manager  
2900 NE 12th Terrace  
Suite 1  
Oakland Park, Florida 33334

Phone: 954-658-4900  
E-mail:  
[JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)



**Prepared by:**  
**JPWard and Associates, LLC**  
**TOTAL Commitment to Excellence**

# TABLE OF CONTENTS

<b>GENERAL FUND</b>	
<b>Budget</b>	1— 2
<b>Budget</b>	
<b>Assessment Rate Comparison</b>	
<b>Budget Comparison</b>	
<b>Description of Budgeted items</b>	3—5
<b>DEBT SERVICE FUND</b>	
<b>Series 2013 Bonds</b>	6-8
<b>Budget</b>	
<b>Budget Comparison</b>	
<b>Bond Amortization Schedule</b>	
<b>DEBT SERVICE FUND</b>	
<b>Series 2015 - Phase III Bonds</b>	9-12
<b>Budget</b>	
<b>Budget Comparison</b>	
<b>Bond Amortization Schedule</b>	
<b>DEBT SERVICE FUND</b>	
<b>Series 2015—Phase IV Bonds</b>	13-15
<b>Budget</b>	
<b>Budget Comparison</b>	
<b>Bond Amortization Schedule</b>	
<b>DEBT SERVICE FUND</b>	
<b>Series 2016—Phase V Bonds</b>	16-18
<b>Budget</b>	
<b>Budget Comparison</b>	
<b>Bond Amortization Schedule</b>	
<b>DEBT SERVICE FUND</b>	
<b>Series 2017—Phase VI Bonds</b>	19-21
<b>Budget</b>	
<b>Budget Comparison</b>	
<b>Bond Amortization Schedule</b>	
<b>DEBT SERVICE Fund</b>	
<b>Budget</b>	22-24
<b>Budget Comparison</b>	
<b>Bond Amortization Schedule</b>	
<b>ASSESSMENT COMPARISON</b>	25

**Flow Way Community Development District**

**General Fund - Budget**

**Fiscal Year 2020**

Description	Fiscal Year 2019 Budget	Actual at 03/31/2019	Anticipated Year End 09/30/2019	Fiscal Year 2020 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income - General Account</b>	\$ -	\$ -	\$ -	\$ -
<b>Assessment Revenue</b>				
Assessments - On-Roll	\$ 564,245	\$ 540,051	\$ 564,245	\$ 560,823
Assessments - Off-Roll		\$ -	\$ -	\$ -
Contribution - Private Sources	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 564,245</b>	<b>\$ 540,051</b>	<b>\$ 564,245</b>	<b>\$ 560,823</b>
<b>Appropriations</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	\$ -	\$ 400	\$ 1,600	\$ 2,400
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -
<b>Executive</b>				
Professional - Management	\$ 40,000	\$ 20,000	\$ 40,000	\$ 40,000
<b>Financial and Administrative</b>				
Audit Services	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
Accounting Services	\$ 16,000	\$ 6,000	\$ 12,000	\$ 16,000
Assessment Roll Preparation	\$ 16,000	\$ 4,000	\$ 8,000	\$ 16,000
Arbitrage Rebate Fees	\$ 2,000	\$ 1,600	\$ 3,000	\$ 3,000
<b>Other Contractual Services</b>				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 7,500	\$ 6,720	\$ 7,500	\$ 7,500
Trustee Services	\$ 21,400	\$ 11,486	\$ 21,400	\$ 21,400
Dissemination Agent Services	\$ 25,000	\$ 9,500	\$ 25,000	\$ 17,000
Property Appraiser & Tax Coll. Fees	\$ 15,100	\$ 3,599	\$ 3,599	\$ 4,000
Bank Service Fees	\$ 300	\$ 54	\$ 400	\$ 400
<b>Travel and Per Diem</b>	\$ -			\$ -
<b>Communications and Freight Services</b>				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 600	\$ 135	\$ 600	\$ 600
<b>Rentals and Leases</b>				
Meeting Room Rental	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 1,000	\$ 300	\$ 2,000	\$ 3,000
<b>Insurance</b>				
	\$ 6,100	\$ 6,042	\$ 6,042	\$ 6,100
<b>Subscriptions and Memberships</b>				
	\$ 175	\$ 175	\$ 175	\$ 175
<b>Printing and Binding</b>				
	\$ 750	\$ 1,885	\$ 750	\$ 750
<b>Office Supplies</b>				
	\$ -		\$ -	\$ -
<b>Legal Services</b>				
General Counsel	\$ 20,000	\$ 2,468	\$ 6,500	\$ 10,000
Series 2013 Bonds	\$ -		\$ -	\$ -

**Flow Way Community Development District**

**General Fund - Budget**

**Fiscal Year 2020**

Description	Fiscal Year		Anticipated		Fiscal Year 2020 Budget
	2019 Budget	Actual at 03/31/2019	Year End 09/30/2019		
Boundary Expansion	\$ -		\$ -	\$ -	\$ -
Series 2016 (Phase 5)	\$ -	\$ 125	\$ 125		\$ -
Series 2017 (Phase 6)	\$ -	\$ 263	\$ 630		\$ -
Requisitions	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other General Government Services</b>					
Engineering Services	\$ 1,000	\$ -	\$ 1,000		\$ 2,000
Environmental Preserves - Engineering	\$ 1,650		\$ 4,000		\$ -
Task 1 - Bid Documents	\$ -	\$ 1,663	\$ 1,663		\$ -
Task 2 Monthly site visits	\$ -	\$ 1,200	\$ 12,000		\$ 13,350
Task 3 - Reporting to Regulatory Agencies	\$ -	\$ 4,375	\$ 8,000		\$ 8,000
Task 4 Fish Sampling to US Fish and Wildlife	\$ -	\$ 1,400	\$ 10,350		\$ 10,350
Task 5 - Attendance at Board Meeting					
Clearing Downed Trees/Cleanup			\$ 3,000		\$ 1,000
Code Enforcement for Incursion into Preserve			\$ 3,000		\$ 2,000
Contingencies	\$ 3,000	\$ -	\$ -		\$ 3,000
Capital Outlay	\$ 1,000	\$ -	\$ -		\$ -
<b>Stormwater Management Services</b>					
Environmental Engineering - Mitigation Areas	\$ 31,700	\$ -	\$ -		\$ -
<b>Preserve Area Maintenance</b>					
Wading Bird Foraging Areas	\$ 5,000	\$ -	\$ 1,523		\$ 1,523
Internal Preserves	\$ 16,000	\$ -	\$ 6,598		\$ 6,598
Western Preserve	\$ 31,000	\$ -	\$ 37,960		\$ 33,215
Northern Preserve Area 1	\$ 100,000	\$ -	\$ 64,560		\$ 64,560
Northern Preserve Area 2	\$ 175,000	\$ -	\$ 113,120		\$ 113,120
Clearing Downed Trees/Cleanup	\$ -	\$ -	\$ 12,500		\$ 5,000
Code Enforcement for Incursion into Preserve	\$ -	\$ -	\$ 2,000		\$ 2,500
<b>Reserves for Future Operations</b>					
Future Operations/Restorations	\$ -	\$ -	\$ -		\$ 119,450
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 22,570	\$ -	\$ 22,570		\$ 22,433
<b>Total Appropriations</b>	<b>\$ 564,245</b>	<b>\$ 87,789</b>	<b>\$ 447,564</b>		<b>\$ 560,823</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 452,262	\$ 116,681		\$ -
<b>Fund Balance - Beginning</b>	\$ 53,491	\$ 53,491	\$ 53,491		\$ 170,173
<b>Fund Balance - Ending (Projected)</b>	<b>\$ 53,491</b>	<b>\$ 505,754</b>	<b>\$ 170,173</b>		<b>\$ 170,173</b>
<b>Assessment Rate:</b>	<b>\$ 487.68</b>				<b>\$ 487.67</b>
<b>Total Units Subject to Assessment:</b>					<b>1150</b>

**Flow Way Community Development District**

**General Fund - Budget**

**Fiscal Year 2020**

**Revenues and Other Sources**

<b>Carryforward</b>	\$	-
<b>Interest Income - General Account</b>	\$	-

**Appropriations**

**Legislative**

Board of Supervisor's Fees	\$	2,400
<p>The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year. The Budgeted amount reflects that the anticipated meetings for the District. Two Members of the Board are paid. Estimated at six (6) meeting for the fiscal year</p>		

**Executive**

Professional - Management	\$	40,000
<p>The District retains the services of a professional management company - <b>JPWard and Associates, LLC</b> - which specializes in Community Development Districts. The firm brings a wealth of knowledge and expertise to Flow Way CDD.</p>		

**Financial and Administrative**

Audit Services	\$	4,400
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures, if it's Revenues or Expenditures reach a certain threshold.</p>		
Accounting Services	\$	16,000
<p>For the Maintenance of the District's books and records on a daily basis.</p>		
Assessment Roll Preparation	\$	16,000
<p>For the preparation of the Methodology for the General Fund and the Assessment Rolls including transmittal to the Collier County Property Appraiser.</p>		
Arbitrage Rebate Fees	\$	3,000
<p>For required Federal Compliance - this fee is paid for an analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.</p>		

**Other Contractual Services**

Recording and Transcription	\$	-
Legal Advertising	\$	7,500
Trustee Services	\$	21,400
<p>With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirements of the trust.</p>		
Dissemination Agent Services	\$	17,000
<p>With the issuance of the District's Bonds, the District is required to report on a periodic basis the same information that is contained in the Official Statement that was issued for the Bonds. These requirements are pursuant to requirements of the Securities and Exchange Commission and sent to national repositories.</p>		
Property Appraiser Fees	\$	4,000

**Flow Way Community Development District**

**General Fund - Budget**

**Fiscal Year 2020**

Bank Service Fees	\$ 400
<b>Travel and Per Diem</b>	\$ -
<b>Communications and Freight Services</b>	
Telephone	\$ -
Postage, Freight & Messenger	\$ 600
<b>Rentals and Leases</b>	
Miscellaneous Equipment	\$ -
Computer Services (Web Site Maintenance)	\$ 3,000
<b>Insurance</b>	\$ 6,100
<b>Subscriptions and Memberships</b>	\$ 175
<b>Printing and Binding</b>	\$ 750
<b>Office Supplies</b>	\$ -
<b>Legal Services</b>	
General Counsel	\$ 10,000
The District's general council provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".	
Series 2013 Bonds	\$ -
<b>Other General Government Services</b>	
Engineering Services - General	\$ 2,000
The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Environmental Preserves - Engineering	\$ 34,700
Engineering Services required for the Preserve monitoring required by the SFWMD and USACE permits, fish sampling and monitoring required by FES BO, and site visits and contractor oversight for the monitoring of the exotic removal by the contractor.	
Capital Outlay	\$ -
Contingencies	\$ 3,000
<b>Stormwater Management Services</b>	
Environmental Engineering - Mitigation Areas	\$ -
MOVED TO OTHER GENERAL GOVERNMENT SERVICES	
Preserve Area Maintenance	
Wading Bird Foraging Areas	\$ 1,523
Internal Preserves	\$ 6,598
Western Preserve	\$ 33,215
Northern Preserve Area 1	\$ 64,560
Northern Preserve Area 2	\$ 113,120
Clearing Downed Trees/Cleanup	\$ 5,000
Code Enforcement for Incursion into Preserve	\$ 2,500
Reserves for Future Operations	



Flow Way Community Development District

General Fund - Budget

Fiscal Year 2020

Future Operations/Restorations	\$ 119,450
<b>Other Fees and Charges</b>	
Discounts and Tax Collector Fees	\$ 22,433
4% Discount permitted by Law for early payment and 3% Tax Collector Fee and Property Appraiser Fee	
<b>Total Appropriations:</b>	<b><u><u>\$ 560,823</u></u></b>

**Flow Way Community Development District**

**Debt Service Fund - Series 2013 Bonds - Budget**

**Fiscal Year 2020**

Description	Fiscal Year 2019 Budget	Actual at 03/31/2019	Anticipated Year End 09/30/2019	Fiscal Year 2020 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 600	\$ 489	\$ 975	\$ 975
Reserve Account	\$ 1,000	\$ 802	\$ 1,600	\$ 1,600
Interest Account	\$ 8	\$ -	\$ 8	\$ 8
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 577,069	\$ 537,721	\$ 577,069	\$ 577,069
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2013 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 578,677</b>	<b>\$ 539,012</b>	<b>\$ 579,652</b>	<b>\$ 579,652</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series A Bonds	\$ 105,000	\$ 105,000	\$ 105,000	\$ 110,000
<b>Principal Debt Service - Early Redemptions</b>				
Series A Bonds	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series A Bonds	\$ 430,775	\$ 216,963	\$ 430,775	\$ 424,325
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 37,725	\$ -	\$ 37,725	\$ 37,725
<b>Total Expenditures and Other Uses</b>	<b>\$ 573,500</b>	<b>\$ 321,963</b>	<b>\$ 573,500</b>	<b>\$ 572,050</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 217,049	\$ 6,152	\$ 7,603
<b>Fund Balance - Beginning</b>	\$ 919,789	\$ 919,789	\$ 919,789	\$ 925,941
<b>Fund Balance - Ending</b>	<b>\$ 872,262</b>	<b>\$ 1,136,838</b>	<b>\$ 925,941</b>	<b>\$ 933,543</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 539,000
Restricted for November 1, 2019 Principal & Interest Payment	\$ 323,813
<b>Total - Restricted Fund Balance:</b>	<b>\$ 862,813</b>

**Assessment Comparison**

Description	Number of Units	Fiscal Year 2019	Fiscal Year 2019
SF - 52'	69	\$ 1,229.38	\$ 1,229.38
SF - 62'	82	\$ 1,992.82	\$ 1,992.82
SF - 76'	62	\$ 3,282.90	\$ 3,282.90
SF - 90'	7	\$ 3,198.48	\$ 3,198.48
Multi-Family	96	\$ 1,071.89	\$ 1,071.89
<b>Total:</b>	<b>316</b>		

**Flow Way Community Development District**

**Debt Service Fund - Series 2013 Bonds - Budget**

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Par Amount Issued:	\$ 7,050,000	6.00%		
11/1/2014			\$ 225,062.50	
5/1/2015			\$ 225,062.50	\$ 450,125
11/1/2015	\$ 85,000	6.00%	\$ 225,062.50	
5/1/2016			\$ 222,512.50	\$ 532,575
11/1/2016	\$ 90,000	6.00%	\$ 222,512.50	
5/1/2017			\$ 219,812.50	\$ 532,325
11/1/2017	\$ 95,000	6.00%	\$ 219,812.50	
5/1/2018			\$ 216,962.50	\$ 531,775
11/1/2018	\$ 105,000	6.00%	\$ 216,962.50	
5/1/2019			\$ 213,812.50	\$ 535,775
11/1/2019	\$ 110,000	6.00%	\$ 213,812.50	
5/1/2020			\$ 210,512.50	\$ 534,325
11/1/2020	\$ 115,000	6.00%	\$ 210,512.50	
5/1/2021			\$ 207,062.50	\$ 532,575
11/1/2021	\$ 120,000	6.00%	\$ 207,062.50	
5/1/2022			\$ 203,462.50	\$ 530,525
11/1/2022	\$ 130,000	6.00%	\$ 203,462.50	
5/1/2023			\$ 199,562.50	\$ 533,025
11/1/2023	\$ 135,000	6.00%	\$ 199,562.50	
5/1/2024			\$ 195,512.50	\$ 530,075
11/1/2024	\$ 145,000	6.00%	\$ 195,512.50	
5/1/2025			\$ 191,162.50	\$ 531,675
11/1/2025	\$ 155,000	6.00%	\$ 191,162.50	
5/1/2026			\$ 186,512.50	\$ 532,675
11/1/2026	\$ 165,000	6.00%	\$ 186,512.50	
5/1/2027			\$ 181,562.50	\$ 533,075
11/1/2027	\$ 175,000	6.00%	\$ 181,562.50	
5/1/2028			\$ 176,312.50	\$ 532,875
11/1/2028	\$ 185,000	6.50%	\$ 176,312.50	
5/1/2029			\$ 170,300.00	\$ 531,613
11/1/2029	\$ 195,000	6.50%	\$ 170,300.00	
5/1/2030			\$ 163,962.50	\$ 529,263
11/1/2030	\$ 210,000	6.50%	\$ 163,962.50	
5/1/2031			\$ 157,137.50	\$ 531,100
11/1/2031	\$ 220,000	6.50%	\$ 157,137.50	
5/1/2032			\$ 149,987.50	\$ 527,125
11/1/2032	\$ 235,000	6.50%	\$ 149,987.50	
5/1/2033			\$ 142,350.00	\$ 527,338
11/1/2033	\$ 250,000	6.50%	\$ 142,350.00	
5/1/2034			\$ 134,225.00	\$ 526,575
11/1/2034	\$ 270,000	6.50%	\$ 134,225.00	
5/1/2035			\$ 125,450.00	\$ 529,675
11/1/2035	\$ 285,000	6.50%	\$ 125,450.00	
5/1/2036			\$ 116,187.50	\$ 526,638
11/1/2036	\$ 305,000	6.50%	\$ 116,187.50	

**Flow Way Community Development District**

**Debt Service Fund - Series 2013 Bonds - Budget**

<b>Description</b>	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
<b>5/1/2037</b>			\$ 106,275.00	\$ 527,463
<b>11/1/2037</b>	\$ 325,000	6.50%	\$ 106,275.00	
<b>5/1/2038</b>			\$ 95,712.50	\$ 526,988
<b>11/1/2038</b>	\$ 345,000	6.50%	\$ 95,712.50	
<b>5/1/2039</b>			\$ 84,500.00	\$ 525,213
<b>11/1/2039</b>	\$ 370,000	6.50%	\$ 84,500.00	
<b>5/1/2040</b>			\$ 72,475.00	\$ 526,975
<b>11/1/2040</b>	\$ 390,000	6.50%	\$ 72,475.00	
<b>5/1/2041</b>			\$ 59,800.00	\$ 522,275
<b>11/1/2041</b>	\$ 415,000	6.50%	\$ 59,800.00	
<b>5/1/2042</b>			\$ 46,312.50	\$ 521,113
<b>11/1/2042</b>	\$ 445,000	6.50%	\$ 46,312.50	
<b>5/1/2043</b>			\$ 31,850.00	\$ 523,163
<b>11/1/2043</b>	\$ 475,000	6.50%	\$ 31,850.00	
<b>5/1/2044</b>			\$ 16,412.50	\$ 523,263
<b>11/1/2044</b>	\$ 505,000	6.50%	\$ 16,412.50	

Flow Way Community Development District

Debt Service Fund - Series 2015 Phase III Bonds - Budget  
Fiscal Year 2020

Description	Fiscal Year 2019 Budget	Actual at 03/31/2019	Anticipated Year End 09/30/2019	Fiscal Year 2020 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>				
Amount Required for 11/1/2016 Debt Service	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Available	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ 300	\$ 259	\$ 300	\$ 300
Reserve Account	\$ 550	\$ 366	\$ 550	\$ 550
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 273,784	\$ 255,204	\$ 273,784	\$ 273,784
Special Assessment - Off-Roll		\$ -	\$ -	
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2015 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 274,634</b>	<b>\$ 255,830</b>	<b>\$ 274,634</b>	<b>\$ 274,634</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series A Bonds	\$ 70,000	\$ 60,000	\$ 60,000	\$ 70,000
<b>Principal Debt Service - Early Redemptions</b>				
Series A Bonds	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series A Bonds	\$ 190,406	\$ 89,738	\$ 179,475	\$ 175,438
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 17,911	\$ -	\$ 17,911	\$ 17,911
Interfund Transfer Out	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 278,317</b>	<b>\$ 149,738</b>	<b>\$ 257,386</b>	<b>\$ 263,349</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 106,092	\$ 17,248	\$ 11,285
<b>Fund Balance - Beginning</b>	<b>\$ 443,275</b>	<b>\$ 443,275</b>	<b>\$ 443,275</b>	<b>\$ 460,523</b>
<b>Fund Balance - Ending</b>	<b>\$ 427,716</b>	<b>\$ 549,367</b>	<b>\$ 460,523</b>	<b>\$ 471,808</b>
<b>Restricted Fund Balance:</b>				
Reserve Account Requirement			\$ 246,188	
Restricted for November 1, 2020 Debt Service				
Principal			\$ 70,000	
Interest			\$ 86,975	
<b>Total - Restricted Fund Balance:</b>			<b>\$ 403,163</b>	

Flow Way Community Development District

Debt Service Fund - Series 2015 Phase III Bonds - Budget  
Fiscal Year 2020

Assessment Comparison

Description	Number of Units	Fiscal Year	
		2019	Fiscal Year 2020
<b>SF - 52'</b>			
Partial Phase buydown	4	\$ 1,313.66	\$ 1,313.66
Partial Phase buydown	28	\$ 1,492.80	\$ 1,492.80
Remaining Lots with Standard Buydown	0		
<b>Total:</b>	<b>32</b>		
<b>SF - 76'</b>			
Partial Phase buydown	11	\$ 3,745.36	\$ 3,745.36
Partial Phase buydown	12	\$ 3,901.42	\$ 3,901.42
Remaining Lots with Standard Buydown	0		
<b>Total:</b>	<b>23</b>		
<b>SF - 90'</b>	18	\$ 3,866.11	\$ 3,866.11
<b>SF - 100'</b>	17	\$ 4,066.15	\$ 4,066.15
<b>Total: All Lots</b>	<b>90</b>		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 Amount Issued:		\$ 3,950,000			
11/1/2015				\$ 111,776.84	
5/1/2016				\$ 99,603.13	\$ 211,380
11/1/2016		\$ 65,000	4.250%	\$ 99,603.13	
5/1/2017	\$ 260,000			\$ 97,328.13	\$ 261,931
11/1/2017		\$ 65,000	4.250%	\$ 97,328.13	
5/1/2018	\$ 20,000			\$ 95,946.88	\$ 258,275
11/1/2018		\$ 60,000	4.250%	\$ 89,756.25	
5/1/2019				\$ 88,462.50	\$ 238,219
11/1/2019		\$ 70,000	4.250%	\$ 88,462.50	
5/1/2020				\$ 86,975.00	\$ 245,438
11/1/2020		\$ 70,000	4.250%	\$ 86,975.00	
5/1/2021				\$ 85,487.50	\$ 242,463
11/1/2021		\$ 70,000	4.250%	\$ 85,487.50	
5/1/2022				\$ 84,000.00	\$ 239,488
11/1/2022		\$ 75,000	4.250%	\$ 84,000.00	
5/1/2023				\$ 82,406.25	\$ 241,406
11/1/2023		\$ 80,000	4.250%	\$ 82,406.25	
5/1/2024				\$ 80,706.25	\$ 243,113
11/1/2024		\$ 80,000	4.250%	\$ 80,706.25	
5/1/2025				\$ 79,006.25	\$ 239,713
11/1/2025		\$ 85,000	4.250%	\$ 79,006.25	
5/1/2026				\$ 77,200.00	\$ 241,206
11/1/2026		\$ 90,000	5.000%	\$ 77,200.00	
5/1/2027				\$ 74,950.00	\$ 242,150
11/1/2027		\$ 95,000	5.000%	\$ 74,950.00	
5/1/2028				\$ 72,575.00	\$ 242,525
11/1/2028		\$ 95,000	5.000%	\$ 72,575.00	
5/1/2029				\$ 70,200.00	\$ 237,775
11/1/2029		\$ 100,000	5.000%	\$ 70,200.00	
5/1/2030				\$ 67,700.00	\$ 237,900
11/1/2030		\$ 105,000	5.000%	\$ 67,700.00	
5/1/2031				\$ 65,075.00	\$ 237,775
11/1/2031		\$ 115,000	5.000%	\$ 65,075.00	
5/1/2032				\$ 62,200.00	\$ 242,275
11/1/2032		\$ 120,000	5.000%	\$ 62,200.00	
5/1/2033				\$ 59,200.00	\$ 241,400
11/1/2033		\$ 125,000	5.000%	\$ 59,200.00	
5/1/2034				\$ 56,075.00	\$ 240,275
11/1/2034		\$ 130,000	5.000%	\$ 56,075.00	
5/1/2035				\$ 52,825.00	\$ 238,900
11/1/2035		\$ 135,000	5.000%	\$ 52,825.00	
5/1/2036				\$ 49,450.00	\$ 237,275
11/1/2036		\$ 145,000	5.375%	\$ 49,450.00	
5/1/2037				\$ 45,553.13	\$ 240,003
11/1/2037		\$ 150,000	5.375%	\$ 45,553.13	

**Flow Way Community Development District**

**Debt Service Fund - Series 2015 Phase III Bonds - Budget**

<b>Description</b>	<b>Prepayment</b>	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
<b>5/1/2038</b>				\$ 41,521.88	\$ 237,075
<b>11/1/2038</b>		\$ 160,000	5.375%	\$ 41,521.88	
<b>5/1/2039</b>				\$ 37,221.88	\$ 238,744
<b>11/1/2039</b>		\$ 170,000	5.375%	\$ 37,221.88	
<b>5/1/2040</b>				\$ 32,653.13	\$ 239,875
<b>11/1/2040</b>		\$ 180,000	5.375%	\$ 32,653.13	
<b>5/1/2041</b>				\$ 27,815.63	\$ 240,469
<b>11/1/2041</b>		\$ 185,000	5.375%	\$ 27,815.63	
<b>5/1/2042</b>				\$ 22,843.75	\$ 235,659
<b>11/1/2042</b>		\$ 195,000	5.375%	\$ 22,843.75	
<b>5/1/2043</b>				\$ 17,603.13	\$ 235,447
<b>11/1/2043</b>		\$ 205,000	5.375%	\$ 17,603.13	
<b>5/1/2044</b>				\$ 12,093.75	\$ 234,697
<b>11/1/2043</b>		\$ 220,000	5.375%	\$ 12,093.75	
<b>5/1/2044</b>				\$ 6,181.25	\$ 238,275
<b>11/1/2044</b>		\$ 230,000	5.375%	\$ 6,181.25	



**Flow Way Community Development District**

**Debt Service Fund - Series 2015 Phase IV Bonds - Budget**

**Fiscal Year 2020**

Description	Fiscal Year 2019 Budget	Actual 03/31/2017	Anticipated Year End 09/30/2019	Fiscal Year 2020 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>		\$ -	\$ -	
<b>Interest Income</b>				
Revenue Account	\$ 250	\$ 183	\$ 400	\$ 400
Reserve Account	\$ 300	\$ 241	\$ 500	\$ 500
Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 231,388	\$ 215,729	\$ 231,388	\$ 231,388
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2015 Phase IV Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 231,938</b>	<b>\$ 216,152</b>	<b>\$ 232,288</b>	<b>\$ 232,288</b>

**Expenditures and Other Uses**

**Debt Service**

**Principal Debt Service - Mandatory**

Series A Bonds \$ 50,000 \$ 50,000 \$ 50,000 \$ 55,000

**Principal Debt Service - Early Redemptions**

Series A Bonds \$ - \$ - \$ - \$ -

**Interest Expense**

Series A Bonds \$ 161,556 \$ 81,278 \$ 161,556 \$ 159,456

**Other Uses of Funds**

Amount Available in Capitalized Interest

**Other Fees and Charges**

Discounts for Early Payment \$ 15,138 \$ - \$ 15,138 \$ 15,138

Interfund Transfer Out \$ - \$ 241 \$ 241

**Total Expenditures and Other Uses** \$ **226,694** \$ **131,519** \$ **226,694** \$ **229,594**

**Net Increase/(Decrease) in Fund Balance** \$ 5,244 \$ 84,633 \$ 5,594 \$ 2,694

**Fund Balance - Beginning** \$ 307,103 \$ 307,103 \$ 307,103 \$ 312,697

**Fund Balance - Ending** \$ **294,468** \$ **391,736** \$ **312,697** \$ **315,391**

**Restricted Fund Balance:**

Reserve Account Requirement \$ 161,930

Restricted for November 1, 2020 Debt Service

Principal \$ 55,000

Interest \$ 80,278

**Total - Restricted Fund Balance:** \$ **297,208**

**Assessment Comparison**

Description	Number of Units	Fiscal Year	
		2019	Fiscal Year 2020
SF - 52'	51	\$ 1,396.98	\$ 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
<b>Total:</b>	<b>168</b>		

**Flow Way Community Development District**

**Debt Service Fund - Series 2015 Phase IV Bonds - Budget**

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Par Amount Issued:	\$ 3,190,000			
5/1/2016			\$ 65,365.40	
11/1/2016			\$ 82,278.13	\$ 147,644
5/1/2017		5.375%	\$ 82,278.13	
11/1/2017	\$ 50,000		\$ 82,278.13	\$ 214,556
5/1/2018		5.375%	\$ 81,278.13	
11/1/2018	\$ 50,000		\$ 81,278.13	\$ 212,556
5/1/2019		5.375%	\$ 80,278.13	
11/1/2019	\$ 55,000		\$ 80,278.13	\$ 215,556
5/1/2020		5.375%	\$ 79,178.13	
11/1/2020	\$ 55,000		\$ 79,178.13	\$ 213,356
5/1/2021		5.375%	\$ 78,078.13	
11/1/2021	\$ 55,000		\$ 78,078.13	\$ 211,156
5/1/2022		5.375%	\$ 76,978.13	
11/1/2022	\$ 60,000		\$ 79,978.13	\$ 216,956
5/1/2023		5.375%	\$ 75,440.63	
11/1/2023	\$ 60,000		\$ 75,440.63	\$ 210,881
5/1/2024		5.375%	\$ 73,903.13	
11/1/2024	\$ 65,000		\$ 73,903.13	\$ 212,806
5/1/2025		5.375%	\$ 72,237.50	
11/1/2025	\$ 70,000		\$ 72,237.50	\$ 214,475
5/1/2026		5.375%	\$ 70,443.75	
11/1/2026	\$ 75,000		\$ 70,443.75	\$ 215,888
5/1/2027		5.375%	\$ 68,521.88	
11/1/2027	\$ 75,000		\$ 68,521.88	\$ 212,044
5/1/2028		5.375%	\$ 66,600.00	
11/1/2028	\$ 80,000		\$ 66,600.00	\$ 213,200
5/1/2029		5.375%	\$ 64,550.00	
11/1/2029	\$ 85,000		\$ 64,550.00	\$ 214,100
5/1/2030		5.375%	\$ 62,371.88	
11/1/2030	\$ 90,000		\$ 62,371.88	\$ 214,744
5/1/2031		5.375%	\$ 60,065.63	
11/1/2031	\$ 95,000		\$ 60,065.63	\$ 215,131
5/1/2032		5.375%	\$ 57,631.25	
11/1/2032	\$ 100,000		\$ 57,631.25	\$ 215,263
5/1/2033		5.375%	\$ 55,068.75	
11/1/2033	\$ 105,000		\$ 55,068.75	\$ 215,138
5/1/2034		5.375%	\$ 52,378.13	
11/1/2034	\$ 110,000		\$ 52,378.13	\$ 214,756
5/1/2035		5.375%	\$ 49,559.38	
11/1/2035	\$ 115,000		\$ 49,559.38	\$ 214,119
5/1/2036		5.375%	\$ 46,612.50	
11/1/2036	\$ 120,000		\$ 46,612.50	\$ 213,225
5/1/2037		5.375%	\$ 43,537.50	
11/1/2037	\$ 125,000		\$ 43,537.50	\$ 212,075
5/1/2038		5.375%	\$ 40,178.13	

**Flow Way Community Development District**

**Debt Service Fund - Series 2015 Phase IV Bonds - Budget**

<b>Description</b>	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
11/1/2038	\$ 135,000		\$ 40,178.13	\$ 215,356
5/1/2039		5.375%	\$ 36,550.00	
11/1/2039	\$ 140,000		\$ 36,550.00	\$ 213,100
5/1/2040		5.375%	\$ 32,787.50	
11/1/2040	\$ 150,000		\$ 32,787.50	\$ 215,575
5/1/2041		5.375%	\$ 28,756.25	
11/1/2041	\$ 155,000		\$ 28,756.25	\$ 212,513
5/1/2042		5.375%	\$ 24,590.63	
11/1/2042	\$ 165,000		\$ 24,590.63	\$ 214,181
5/1/2043		5.375%	\$ 20,156.25	
11/1/2043	\$ 175,000		\$ 20,156.25	\$ 215,313
5/1/2044		5.375%	\$ 15,463.13	
11/1/2044	\$ 185,000		\$ 15,463.13	\$ 215,926
5/1/2045		5.375%	\$ 10,481.25	
11/1/2045	\$ 190,000		\$ 10,481.25	\$ 210,963
5/1/2046		5.375%	\$ 5,375.00	
11/1/2046	\$ 200,000		\$ 5,375.00	\$ 210,750

**Principal Balance - September 30, 2017     \$ 3,190,000**

**Flow Way Community Development District**

**Debt Service Fund - Series 2016 Phase 5 Bonds - Budget  
Fiscal Year 2020**

Description	Fiscal Year 2019 Budget	Actual 03/31/2019	Anticipated Year End 09/30/2019	Fiscal Year 2020 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>				
<b>Interest Income</b>				
Revenue Account	\$ 220	\$ 288	\$ 220	\$ 220
Reserve Account	\$ 345	\$ 260	\$ 345	\$ 345
Interest Account	\$ 2	\$ -	\$ 2	\$ 2
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 374,564	\$ 349,092	\$ 374,564	\$ 374,564
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2016 Phase 5 Issuance Proceeds - Deposit to Reserve Account	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 375,131</b>	<b>\$ 349,639</b>	<b>\$ 375,131</b>	<b>\$ 375,131</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series A Bonds	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
<b>Principal Debt Service - Early Redemptions</b>				
Series A Bonds	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series A Bonds	\$ 250,993	\$ 126,304	\$ 250,993	\$ 247,763
<b>Other Uses of Funds</b>				
Amount Available in Capitalized Interest				
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 24,504	\$ -	\$ 24,504	\$ 24,504
Interfund Transfer Out		\$ -	\$ -	
<b>Total Expenditures and Other Uses</b>	<b>\$ 370,496</b>	<b>\$ 221,304</b>	<b>\$ 370,497</b>	<b>\$ 367,267</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 4,635</b>	<b>\$ 128,335</b>	<b>\$ 4,634</b>	<b>\$ 7,865</b>
<b>Fund Balance - Beginning</b>	<b>\$ 410,092</b>	<b>\$ 410,092</b>	<b>\$ 410,092</b>	<b>\$ 414,726</b>
<b>Fund Balance - Ending</b>	<b>\$ 414,727</b>	<b>\$ 538,427</b>	<b>\$ 414,726</b>	<b>\$ 422,590</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 174,589
Restricted for November 1, 2020 Debt Service	
Principal	\$ 100,000
Interest	\$ 123,074
<b>Total - Restricted Fund Balance:</b>	<b>\$ 397,663</b>

**Assessment Comparison**

Description	Number of Units	Fiscal Year	
		2019	Fiscal Year 2020
SF - 52'	90	\$ 1,440.78	\$ 1,440.78
SF - 62'	52	\$ 2,176.05	\$ 2,176.05
SF - 76'	24	\$ 3,535.95	\$ 3,538.95
MF - Vercelli	46	\$ 1,017.51	\$ 1,017.51
<b>Total:</b>	<b>212</b>	<b>N/A</b>	<b>N/A</b>

**Flow Way Community Development District**

**Debt Service Fund - Series 2016 Phase 5 Bonds - Budget**

Description	Principal	Coupon Rate	Interest	Annual Debt Service
<b>Par Amount Issued:</b>	<b>\$ 5,425,000</b>			
5/1/2017		3.400%	\$ 108,235.61	
11/1/2017	\$ 110,000		\$ 128,173.75	\$ 346,409
5/1/2018		3.400%	\$ 126,303.75	
11/1/2018	\$ 95,000		\$ 126,303.75	\$ 347,608
5/1/2019		3.400%	\$ 124,688.75	
11/1/2019	\$ 95,000		\$ 124,688.75	\$ 344,378
5/1/2020		3.400%	\$ 123,073.75	
11/1/2020	\$ 100,000		\$ 123,073.75	\$ 346,148
5/1/2021		3.400%	\$ 121,373.75	
11/1/2021	\$ 105,000		\$ 121,373.75	\$ 347,748
5/1/2022		3.400%	\$ 119,588.75	
11/1/2022	\$ 110,000		\$ 119,588.75	\$ 349,178
5/1/2023		4.350%	\$ 117,196.25	
11/1/2023	\$ 110,000		\$ 117,196.25	\$ 344,393
5/1/2024		4.350%	\$ 114,803.75	
11/1/2024	\$ 115,000		\$ 114,803.75	\$ 344,608
5/1/2025		4.350%	\$ 112,302.50	
11/1/2025	\$ 120,000		\$ 112,302.50	\$ 344,605
5/1/2026		4.350%	\$ 109,692.50	
11/1/2026	\$ 125,000		\$ 109,692.50	\$ 344,385
5/1/2027		4.350%	\$ 106,973.75	
11/1/2027	\$ 135,000		\$ 106,973.75	\$ 348,948
5/1/2028		4.350%	\$ 104,037.50	
11/1/2028	\$ 140,000		\$ 104,037.50	\$ 348,075
5/1/2029		4.875%	\$ 100,625.00	
11/1/2029	\$ 145,000		\$ 100,625.00	\$ 346,250
5/1/2030		4.875%	\$ 97,090.63	
11/1/2030	\$ 150,000		\$ 97,090.63	\$ 344,181
5/1/2031		4.875%	\$ 93,434.38	
11/1/2031	\$ 160,000		\$ 93,434.38	\$ 346,869
5/1/2032		4.875%	\$ 89,534.38	
11/1/2032	\$ 170,000		\$ 89,534.38	\$ 349,069
5/1/2033		4.875%	\$ 85,390.63	
11/1/2033	\$ 175,000		\$ 85,390.63	\$ 345,781
5/1/2034		4.875%	\$ 81,125.00	
11/1/2034	\$ 185,000		\$ 81,125.00	\$ 347,250
5/1/2035		4.875%	\$ 76,615.63	
11/1/2035	\$ 195,000		\$ 76,615.63	\$ 348,231
5/1/2036		4.875%	\$ 71,862.50	
11/1/2036	\$ 205,000		\$ 71,862.50	\$ 348,725
5/1/2037		4.875%	\$ 66,865.63	
11/1/2037	\$ 215,000		\$ 66,865.63	\$ 348,731
5/1/2038		4.875%	\$ 61,625.00	
11/1/2038	\$ 225,000		\$ 61,625.00	\$ 348,250
5/1/2039		5.000%	\$ 56,000.00	

**Flow Way Community Development District**

**Debt Service Fund - Series 2016 Phase 5 Bonds - Budget**

<b>Description</b>	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
<b>11/1/2039</b>	\$ 235,000		\$ 56,000.00	\$ 347,000
<b>5/1/2040</b>		5.000%	\$ 50,125.00	
<b>11/1/2040</b>	\$ 245,000		\$ 50,125.00	\$ 345,250
<b>5/1/2041</b>		5.000%	\$ 44,000.00	
<b>11/1/2041</b>	\$ 260,000		\$ 44,000.00	\$ 348,000
<b>5/1/2042</b>		5.000%	\$ 37,500.00	
<b>11/1/2042</b>	\$ 270,000		\$ 37,500.00	\$ 345,000
<b>5/1/2043</b>		5.000%	\$ 30,750.00	
<b>11/1/2043</b>	\$ 285,000		\$ 30,750.00	\$ 346,500
<b>5/1/2044</b>		5.000%	\$ 23,625.00	
<b>11/1/2044</b>	\$ 300,000		\$ 23,625.00	\$ 347,250
<b>5/1/2045</b>		5.000%	\$ 16,125.00	
<b>11/1/2045</b>	\$ 315,000		\$ 16,125.00	\$ 347,250
<b>5/1/2046</b>		5.000%	\$ 8,250.00	
<b>11/1/2046</b>	\$ 330,000		\$ 8,250.00	\$ 346,500

Flow Way Community Development District

Debt Service Fund - Series 2017 Phase 6 Bonds - Budget  
Fiscal Year 2020

Description	Fiscal Year 2019 Budget	Actual 03/31/2017	Anticipated Year End 09/30/2019	Fiscal Year 2020 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>				
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 176	\$ 400	\$ -
Reserve Account	\$ -	\$ 129	\$ 250	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 253,323	\$ 235,092	\$ 253,323	\$ 253,323
Special Assessment - Off-Roll	\$ 166,388	\$ 167,000	\$ 167,000	
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2017 Phase 6 Issuance Proceeds - Deposit to Reserve Account	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 419,711</b>	<b>\$ 402,397</b>	<b>\$ 420,973</b>	<b>\$ 253,323</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series A Bonds	\$ 80,000	\$ 80,000	\$ 80,000	\$ 65,000
<b>Principal Debt Service - Early Redemptions</b>				
Series A Bonds	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>				
Series A Bonds	\$ 171,375	\$ 86,388	\$ 171,375	\$ 168,838
<b>Other Uses of Funds</b>				
Amount Available in Capitalized Interest				
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 16,573	\$ -	\$ 16,573	\$ 16,573
Interfund Transfer Out		\$ -	\$ -	
<b>Total Expenditures and Other Uses</b>	<b>\$ 267,948</b>	<b>\$ 166,388</b>	<b>\$ 267,948</b>	<b>\$ 250,410</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 151,763</b>	<b>\$ 236,009</b>	<b>\$ 153,025</b>	<b>\$ 2,913</b>
<b>Fund Balance - Beginning</b>	<b>\$ 118,375</b>	<b>\$ 118,375</b>	<b>\$ 118,375</b>	<b>\$ 271,400</b>
<b>Fund Balance - Ending</b>	<b>\$ 270,138</b>	<b>\$ 354,384</b>	<b>\$ 271,400</b>	<b>\$ 274,313</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 118,375
Restricted for November 1, 2020 Debt Service	
Principal	\$ 65,000
Interest	\$ 83,850
<b>Total - Restricted Fund Balance:</b>	<b>\$ 267,225</b>

**Assessment Comparison**

Description	Number of Units	Fiscal Year	
		2019	Fiscal Year 2020
SF - 52'	3	\$ 1,782.60	\$ 1,782.60
SF - 62'	43	\$ 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
<b>Total:</b>	<b>87</b>		

**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				
5/1/2018				\$ 70,069.86		
11/1/2018	\$ 80,000		3.500%	\$ 86,387.50	\$ 236,457	\$ 3,585,000
5/1/2019				\$ 84,987.50		\$ 3,585,000
11/1/2019	\$ 65,000		3.500%	\$ 84,987.50	\$ 234,975	\$ 3,520,000
5/1/2020				\$ 83,850.00		\$ 3,520,000
11/1/2020	\$ 65,000		3.500%	\$ 83,850.00	\$ 232,700	\$ 3,455,000
5/1/2021				\$ 82,712.50		\$ 3,455,000
11/1/2021	\$ 70,000		3.500%	\$ 82,712.50	\$ 235,425	\$ 3,385,000
5/1/2022				\$ 81,487.50		\$ 3,385,000
11/1/2022	\$ 70,000		3.500%	\$ 81,487.50	\$ 232,975	\$ 3,315,000
5/1/2023				\$ 80,262.50		\$ 3,315,000
11/1/2023	\$ 75,000		3.500%	\$ 80,262.50	\$ 235,525	\$ 3,240,000
5/1/2024				\$ 78,950.00		\$ 3,240,000
11/1/2024	\$ 75,000		4.000%	\$ 78,950.00	\$ 232,900	\$ 3,165,000
5/1/2025				\$ 77,450.00		\$ 3,165,000
11/1/2025	\$ 80,000		4.000%	\$ 77,450.00	\$ 234,900	\$ 3,085,000
5/1/2026				\$ 75,850.00		\$ 3,085,000
11/1/2026	\$ 80,000		4.000%	\$ 75,850.00	\$ 231,700	\$ 3,005,000
5/1/2027				\$ 74,250.00		\$ 3,005,000
11/1/2027	\$ 85,000		4.000%	\$ 74,250.00	\$ 233,500	\$ 2,920,000
5/1/2028				\$ 72,550.00		\$ 2,920,000
11/1/2028	\$ 90,000		4.000%	\$ 72,550.00	\$ 235,100	\$ 2,830,000
5/1/2029				\$ 70,750.00		\$ 2,830,000
11/1/2029	\$ 95,000		5.000%	\$ 70,750.00	\$ 236,500	\$ 2,735,000
5/1/2030				\$ 68,375.00		\$ 2,735,000
11/1/2030	\$ 95,000		5.000%	\$ 68,375.00	\$ 231,750	\$ 2,640,000
5/1/2031				\$ 66,000.00		\$ 2,640,000
11/1/2031	\$ 100,000		5.000%	\$ 66,000.00	\$ 232,000	\$ 2,540,000
5/1/2032				\$ 63,500.00		\$ 2,540,000
11/1/2032	\$ 105,000		5.000%	\$ 63,500.00	\$ 232,000	\$ 2,435,000
5/1/2033				\$ 60,875.00		\$ 2,435,000
11/1/2033	\$ 115,000		5.000%	\$ 60,875.00	\$ 236,750	\$ 2,320,000
5/1/2034				\$ 58,000.00		\$ 2,320,000
11/1/2034	\$ 120,000		5.000%	\$ 58,000.00	\$ 236,000	\$ 2,200,000
5/1/2035				\$ 55,000.00		\$ 2,200,000
11/1/2035	\$ 125,000		5.000%	\$ 55,000.00	\$ 235,000	\$ 2,075,000
5/1/2036				\$ 51,875.00		\$ 2,075,000
11/1/2036	\$ 130,000		5.000%	\$ 51,875.00	\$ 233,750	\$ 1,945,000
5/1/2037				\$ 48,625.00		\$ 1,945,000
11/1/2037	\$ 135,000		5.000%	\$ 48,625.00	\$ 232,250	\$ 1,810,000
5/1/2038				\$ 45,250.00		\$ 1,810,000
11/1/2038	\$ 145,000		5.000%	\$ 45,250.00	\$ 235,500	\$ 1,665,000
5/1/2039				\$ 41,625.00		\$ 1,665,000
11/1/2039	\$ 150,000		5.000%	\$ 41,625.00	\$ 233,250	\$ 1,515,000



**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
5/1/2040				\$ 37,875.00		\$ 1,515,000
11/1/2040	\$	160,000	5.000%	\$ 37,875.00	\$ 235,750	\$ 1,355,000
5/1/2041				\$ 33,875.00		\$ 1,355,000
11/1/2041	\$	165,000	5.000%	\$ 33,875.00	\$ 232,750	\$ 1,190,000
5/1/2042				\$ 29,750.00		\$ 1,190,000
11/1/2042	\$	175,000	5.000%	\$ 29,750.00	\$ 234,500	\$ 1,015,000
5/1/2043				\$ 25,375.00		\$ 1,015,000
11/1/2043	\$	185,000	5.000%	\$ 25,375.00	\$ 235,750	\$ 830,000
5/1/2044				\$ 20,750.00		\$ 830,000
11/1/2044	\$	195,000	5.000%	\$ 20,750.00	\$ 236,500	\$ 635,000
5/1/2045				\$ 15,875.00		\$ 635,000
11/1/2045	\$	200,000	5.000%	\$ 15,875.00	\$ 231,750	\$ 435,000
5/1/2046				\$ 10,875.00		\$ 435,000
11/1/2046	\$	210,000	5.000%	\$ 10,875.00	\$ 231,750	\$ 225,000
5/1/2047				\$ 5,625.00		\$ 225,000
11/1/2047	\$	225,000	5.000%	\$ 5,625.00	\$ 236,250	\$ -

**Flow Way Community Development District**

**Debt Service Fund - Series 2019 Phase 7 Remaining Lots - Phase 8 and Hatcher Bonds - Budget  
Fiscal Year 2020**

Description	Fiscal Year 2019 Budget	Actual 03/31/2019	Anticipated Year End 09/30/2019	Fiscal Year 2020 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>				
Capitalized Interest (11/01/2019 Payment)	\$ -	\$ -	\$ -	\$ 100,801.14
<b>Interest Income</b>				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ -	\$ -	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ 619,288
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2019 Issuance Proceeds - Deposit to DSF Accounts	\$ -	\$ -	\$ 390,188	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 390,188</b>	<b>\$ 720,089</b>

**Expenditures and Other Uses**

**Debt Service**

**Principal Debt Service - Mandatory**

Series A Bonds \$ - \$ - \$ - \$ 65,000

**Principal Debt Service - Early Redemptions**

Series A Bonds \$ - \$ - \$ - \$ -

**Interest Expense**

Series A Bonds \$ - \$ - \$ - \$ 300,188

**Other Uses of Funds**

Amount Available in Capitalized Interest

**Other Fees and Charges**

Discounts for Early Payment \$ - \$ - \$ - \$ 40,514

Interfund Transfer Out \$ - \$ - \$ - \$ -

**Total Expenditures and Other Uses** \$ - \$ - \$ - \$ **405,702**

**Net Increase/(Decrease) in Fund Balance** \$ - \$ - \$ 390,188 \$ 314,387

**Fund Balance - Beginning** \$ - \$ - \$ - \$ 390,188

**Fund Balance - Ending** \$ - \$ - \$ **390,188** \$ **704,575**

**Restricted Fund Balance:**

Reserve Account Requirement \$ 289,387

Restricted for November 1, 2020 Debt Service

Principal \$ 180,000

Interest \$ 199,387

**Total - Restricted Fund Balance:** \$ **668,774**

**Assessment Comparison**

Description	Number of Units	Fiscal Year	
		2019	Fiscal Year 2020
SF - 52'	87	\$ -	\$ 1,991.94
SF - 62'	29	\$ -	\$ 2,925.95
SF - 76'	23	\$ -	\$ 4,673.82
MF - Esplanade (Phase 8)	72	\$ -	\$ 1,571.81
MF - Vercelli	64	\$ -	\$ 1,416.74
MF - Esplanade (phase 7)	36	\$ -	\$ 1,383.23
<b>Total:</b>	<b>311</b>		

**Flow Way Community Development District**

**Debt Service Fund - Series 2019 Phase 7 Remaining Lots - Phase 8 and Hatcher Bonds - Budget**

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued:		\$ 9,685,000				
11/1/2019				\$ 100,801.14		
5/1/2020				\$ 199,386.88	\$ 300,188	\$ 9,685,000
11/1/2020	\$ 180,000	3.350%	\$ 199,386.88			\$ 9,505,000
5/1/2021			\$ 196,371.88	\$ 575,759		\$ 9,505,000
11/1/2021	\$ 185,000	3.350%	\$ 196,371.88			\$ 9,320,000
5/1/2022			\$ 193,273.13	\$ 574,645		\$ 9,320,000
11/1/2022	\$ 190,000	3.350%	\$ 193,273.13			\$ 9,130,000
5/1/2023			\$ 190,090.63	\$ 573,364		\$ 9,130,000
11/1/2023	\$ 195,000	3.350%	\$ 190,090.63			\$ 8,935,000
5/1/2024			\$ 186,824.38	\$ 571,915		\$ 8,935,000
11/1/2024	\$ 205,000	3.350%	\$ 186,824.38			\$ 8,730,000
5/1/2025			\$ 183,390.63	\$ 575,215		\$ 8,730,000
11/1/2025	\$ 210,000	3.700%	\$ 183,390.63			\$ 8,520,000
5/1/2026			\$ 179,505.63	\$ 572,896		\$ 8,520,000
11/1/2026	\$ 215,000	3.700%	\$ 179,505.63			\$ 8,305,000
5/1/2027			\$ 175,528.13	\$ 570,034		\$ 8,305,000
11/1/2027	\$ 225,000	3.700%	\$ 175,528.13			\$ 8,080,000
5/1/2028			\$ 171,365.63	\$ 571,894		\$ 8,080,000
11/1/2028	\$ 235,000	3.700%	\$ 171,365.63			\$ 7,845,000
5/1/2029			\$ 167,018.13	\$ 573,384		\$ 7,845,000
11/1/2029	\$ 240,000	3.700%	\$ 167,018.13			\$ 7,605,000
5/1/2030			\$ 162,578.13	\$ 569,596		\$ 7,605,000
11/1/2030	\$ 250,000	4.125%	\$ 162,578.13			\$ 7,355,000
5/1/2031			\$ 157,421.88	\$ 570,000		\$ 7,355,000
11/1/2031	\$ 260,000	4.125%	\$ 157,421.88			\$ 7,095,000
5/1/2032			\$ 152,059.38	\$ 569,481		\$ 7,095,000
11/1/2032	\$ 270,000	4.125%	\$ 152,059.38			\$ 6,825,000
5/1/2033			\$ 146,490.63	\$ 568,550		\$ 6,825,000
11/1/2033	\$ 285,000	4.125%	\$ 146,490.63			\$ 6,540,000
5/1/2034			\$ 140,612.50	\$ 572,103		\$ 6,540,000
11/1/2034	\$ 295,000	4.125%	\$ 140,612.50			\$ 6,245,000
5/1/2035			\$ 134,528.13	\$ 570,141		\$ 6,245,000
11/1/2035	\$ 305,000	4.125%	\$ 134,528.13			\$ 5,940,000
5/1/2036			\$ 128,237.50	\$ 567,766		\$ 5,940,000
11/1/2036	\$ 320,000	4.125%	\$ 128,237.50			\$ 5,620,000
5/1/2037			\$ 121,637.50	\$ 569,875		\$ 5,620,000
11/1/2037	\$ 335,000	4.125%	\$ 121,637.50			\$ 5,285,000
5/1/2038			\$ 114,728.13	\$ 571,366		\$ 5,285,000
11/1/2038	\$ 345,000	4.125%	\$ 114,728.13			\$ 4,940,000
5/1/2039			\$ 107,612.50	\$ 567,341		\$ 4,940,000
11/1/2039	\$ 360,000	4.125%	\$ 107,612.50			\$ 4,580,000
5/1/2040			\$ 100,187.50	\$ 567,800		\$ 4,580,000
11/1/2040	\$ 375,000	4.375%	\$ 100,187.50			\$ 4,205,000
5/1/2041			\$ 91,984.38	\$ 567,172		\$ 4,205,000
11/1/2041	\$ 390,000	4.375%	\$ 91,984.38			\$ 3,815,000
5/1/2042			\$ 83,453.13	\$ 565,438		\$ 3,815,000
11/1/2042	\$ 410,000	4.375%	\$ 83,453.13			\$ 3,405,000

<b>5/1/2043</b>				\$	74,484.38	\$	567,938	\$	3,405,000
<b>11/1/2043</b>	\$	425,000	4.375%	\$	74,484.38			\$	2,980,000
<b>5/1/2044</b>				\$	65,187.50	\$	564,672	\$	2,980,000
<b>11/1/2044</b>	\$	445,000	4.375%	\$	65,187.50			\$	2,535,000
<b>5/1/2045</b>				\$	55,453.13	\$	565,641	\$	2,535,000
<b>11/1/2045</b>	\$	465,000	4.375%	\$	55,453.13			\$	2,070,000
<b>5/1/2046</b>				\$	45,281.25	\$	565,734	\$	2,070,000
<b>11/1/2046</b>	\$	485,000	4.375%	\$	45,281.25			\$	1,585,000
<b>5/1/2047</b>				\$	34,671.88	\$	564,953	\$	1,585,000
<b>11/1/2047</b>	\$	505,000	4.375%	\$	34,671.88			\$	1,080,000
<b>5/1/2048</b>				\$	23,625.00	\$	563,297	\$	1,080,000
<b>11/1/2048</b>	\$	530,000	4.375%	\$	23,625.00			\$	550,000
<b>5/1/2049</b>				\$	12,031.25	\$	565,656	\$	550,000
<b>11/1/2049</b>	\$	550,000	4.375%	\$	12,031.25			\$	-

**Flow Way Community Development District**

**Assessment Comparison - Budget  
Fiscal Year 2020**

Description	Number of Units	General Fund		Debt Service Fund		Total	
		FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020
<b>Series 2013 Bonds - Phase 1 and 2</b>							
SF - 52'	69	\$ 487.68	\$ 487.67	\$ 1,229.38	\$ 1,229.38	\$ 1,717.06	\$ 1,717.05
SF - 62'	82	\$ 487.68	\$ 487.67	\$ 1,992.82	\$ 1,992.82	\$ 2,480.50	\$ 2,480.49
SF - 76'	62	\$ 487.68	\$ 487.67	\$ 3,282.90	\$ 3,282.90	\$ 3,770.58	\$ 3,770.57
SF - 90'	7	\$ 487.68	\$ 487.67	\$ 3,198.48	\$ 3,198.48	\$ 3,686.16	\$ 3,686.15
Multi-Family	96	\$ 487.68	\$ 487.67	\$ 1,071.89	\$ 1,071.89	\$ 1,559.57	\$ 1,559.56
<b>Total:</b>	<b>316</b>						
<b>Series 2015 Bonds - Phase 3</b>							
SF - 52'							
Partial Phase buydown	4	\$ 487.68	\$ 487.67	\$ 1,313.66	\$ 1,313.66	\$ 1,801.34	\$ 1,801.33
Partial Phase buydown	28	\$ 487.68	\$ 487.67	\$ 1,492.80	\$ 1,492.80	\$ 1,980.48	\$ 1,980.47
SF - 76'							
Partial Phase buydown	11	\$ 487.68	\$ 487.67	\$ 3,745.36	\$ 3,745.36	\$ 4,233.04	\$ 4,233.04
Partial Phase buydown	12	\$ 487.68	\$ 487.67	\$ 3,901.42	\$ 3,901.42	\$ 4,389.10	\$ 4,389.10
SF - 90'	18	\$ 487.68	\$ 487.67	\$ 3,866.11	\$ 3,866.11	\$ 4,353.79	\$ 4,353.79
SF - 100'	17	\$ 487.68	\$ 487.67	\$ 4,066.15	\$ 4,066.15	\$ 4,553.83	\$ 4,553.82
<b>Total:</b>	<b>90</b>						
<b>Series 2015 Bonds - Phase 4</b>							
SF - 52'	51	\$ 487.68	\$ 487.67	\$ 1,396.98	\$ 1,398.88	\$ 1,884.66	\$ 1,886.55
SF - 62'	31	\$ 487.68	\$ 487.67	\$ 2,181.28	\$ 2,184.02	\$ 2,668.96	\$ 2,671.69
MF - Esplanade	30	\$ 487.68	\$ 487.67	\$ 1,016.34	\$ 1,017.51	\$ 1,504.02	\$ 1,505.18
MF - Vercelli	56	\$ 487.68	\$ 487.67	\$ 1,017.51	\$ 1,017.51	\$ 1,505.19	\$ 1,505.18
<b>Total:</b>	<b>168</b>						
<b>Series 2016 Bonds - Phase 5</b>							
SF - 52'	90	\$ 487.68	\$ 487.67	\$ 1,440.78	\$ 1,440.78	\$ 1,928.46	\$ 1,928.45
SF - 62'	52	\$ 487.68	\$ 487.67	\$ 2,176.05	\$ 2,176.05	\$ 2,663.73	\$ 2,663.72
SF - 76'	24	\$ 487.68	\$ 487.67	\$ 3,535.95	\$ 3,538.95	\$ 4,023.63	\$ 4,026.62
MF - Vercelli	46	\$ 487.68	\$ 487.67	\$ 1,017.51	\$ 1,017.51	\$ 1,505.19	\$ 1,505.18
<b>Total:</b>	<b>212</b>						
<b>Series 2017 Bonds - Phase 6</b>							
SF - 52'	3	\$ 487.68	\$ 487.67	\$ 1,782.60	\$ 1,782.60	\$ 2,270.28	\$ 2,270.27
SF - 62'	43	\$ 487.68	\$ 487.67	\$ 2,690.48	\$ 2,690.48	\$ 3,178.16	\$ 3,178.16
SF - 76'	25	\$ 487.68	\$ 487.67	\$ 4,425.12	\$ 4,425.12	\$ 4,912.80	\$ 4,912.80
MF - Esplanade	14	\$ 487.68	\$ 487.67	\$ 1,370.23	\$ 1,370.23	\$ 1,857.91	\$ 1,857.90
MF - Vercelli	2	\$ 487.68	\$ 487.67	\$ 1,236.39	\$ 1,236.39	\$ 1,724.07	\$ 1,724.06
<b>Total:</b>	<b>87</b>						
<b>Series 2019 Bonds - Phase 7 Remaining, Phase 8 and Hatcher Annexed</b>							
SF - 52'	87	\$ 487.68	\$ 487.67	\$ -	\$ 1,991.94	\$ 487.68	\$ 2,479.61
SF - 62'	29	\$ 487.68	\$ 487.67	\$ -	\$ 2,925.95	\$ 487.68	\$ 3,413.62
SF - 76'	23	\$ 487.68	\$ 487.67	\$ -	\$ 4,673.82	\$ 487.68	\$ 5,161.49
MF - Esplanade (Phase 8)	72	\$ 487.68	\$ 487.67	\$ -	\$ 1,571.81	\$ 487.68	\$ 2,059.48
MF - Vercelli	64	\$ 487.68	\$ 487.67	\$ -	\$ 1,416.74	\$ 487.68	\$ 1,904.41
MF - Esplanade (phase 7)	36	\$ 487.68	\$ 487.67	\$ -	\$ 1,383.23	\$ 487.68	\$ 1,870.90
<b>Total:</b>	<b>311</b>						
<b>Total Debt Units</b>	<b>1184</b>						
<b>Total Units subject to General Fund Assessment:</b>	<b>1150</b>						

**Note: - the Series 2019 bonds include 34 units for Hatcher Annexation land - not included in GF - and in the Series 2019 Bonds - the assessment will only be on property owned by TM until such time as it is annexed into the CDD.**

**RESOLUTION 2019-23**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, the District is located in Collier County, Florida (the “County”); and

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

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2015 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2017; and

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

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

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; and

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

**WHEREAS**, the District has previously evidenced its intention to utilize this Uniform Method; and

**WHEREAS**, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

**RESOLUTION 2019-23**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

**WHEREAS,** it is in the best interests of the District to adopt the General Fund Special Assessment Methodology of the Flow Way Community Development District (the "Methodology") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference: and

**WHEREAS,** it is in the best interests of the District to adopt the Assessment Roll of the Flow Way Community Development District (the "Assessment Roll") attached to this Resolution as Table 1 contained in Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on those properties noted on Table 1 contained in Exhibit "B" to the County Tax Collector pursuant to the Uniform Method; and

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

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

**SECTION 1. BENEFIT.** The provision of the services, facilities, and operations as described in Exhibit "A" and "B" the Budget and Methodology respectively confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit "B".

**SECTION 2. ASSESSMENT IMPOSITION.** A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B" the Methodology. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** The collection of the previously levied debt service assessments and operation and maintenance special assessments on lands noted as on-roll in Table 1 of Exhibit "B" shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Flow Way Community Development District. . The previously levied debt service

**RESOLUTION 2019-23**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

assessments and operations and maintenance assessments lands noted as off-roll will be collected directly by the District in accordance with Florida law.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**SECTION 6. Conflict.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

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

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

**PASSED AND ADOPTED** this 22<sup>th</sup> day of August, 2019.

ATTEST:

**FLOW WAY COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Drew Miller, Chairman



EXHIBIT B

# FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology  
Fiscal Year 2020 – General Fund

Prepared by:

8/22/2019

*JPWard & Associates LLC*

954.658.4900

[JIMWARD@JPWARDASSOCIATES.COM](mailto:JIMWARD@JPWARDASSOCIATES.COM)



2990 NE 12<sup>TH</sup> TERRACE, SUITE 1  
OAKLAND PARK, FLORIDA 33334

---

**TABLE OF CONTENTS**

---

<b>Section</b>	<b>Description of Section</b>	<b>Page</b>
<b>1.0</b>	<b>Purpose</b>	<b>2</b>
<b>2.0</b>	<b>Background</b>	<b>2</b>
<b>3.0</b>	<b>Requirement for a valid Assessment Methodology</b>	<b>2-3</b>
<b>4.0</b>	<b>Assessment Allocation Structure</b>	<b>3</b>
<b>5.0</b>	<b>Assignment of Benefit</b>	<b>3</b>
<b>6.0</b>	<b>Assessment Roll</b>	<b>3-33</b>

---

**SPECIAL ASSESSMENT METHODOLOGY**

---

**1.0 PURPOSE**

This report is intended to introduce to the Flow Way Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2020, which begins on October 1, 2019 and ends on September 30, 2020.

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to apportion the costs associated with the operations and maintenance expenditures benefiting properties on a fair and equitable apportionment. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's understanding of the case law on this subject.

**2.0 BACKGROUND**

The District was established by Collier County effective on February 26, 2002, as amended, The District is located within unincorporated Collier County and encompasses approximately 830 acres of land. The development is situated northwest of the intersection of Immokalee Road and County Road 951. The Development is known as Explanade Golf and Country Club of Naples. There are eight phases of development of the District that include 1,163 residential units of various lots sizes, including 398 multi-family residential units, and a Golf Course.

**REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY**

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special

assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

#### **4.0 ASSESSMENT ALLOCATION STRUCTURE**

Special and peculiar benefits flow as a logical connection to the property from the operation and maintenance related services provided as a logical consequence to the property within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property.

#### **5.0 ASSIGNMENT OF ASSESSMENTS**

The apportionment of benefit in such a methodology report is based on accepted practices for the fair and equitable apportionment of special benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of non ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2018 General Fund Budget is financial and administrative in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to the property. Each Equivalent Residential Unit (ERU) is one (1) Single Family Home and/or Multi Family home and there are no other residential uses in this phase of development, other than a Golf Course. However, the Golf Course is owned and operated by the Master Homeowner's Association and is available to homeowner's in the community and is thus not included in this methodology.

#### **6.0 ASSESSMENT ROLL**

As described above, the allocation associated with the District's General Fund Activities are distributed across all assessable units within the boundaries of the District. Table 1 provides the assessment roll based on updated parcel account information provided by the Collier County Property Appraiser's office assigning the appropriate parcel identification numbers for the lands currently platted within the boundaries of the District. All of the developable

single-family lots and multi family residential units are being platted and as the parcel identification numbers assigned by the Property Appraiser are known, the following table will only be updated to reflect any changes in either plats being recorded or ownership within the boundaries of the Development.



**Flow Way Community Development District  
Assessment Roll - Fiscal Year 2020**

**Table 1**

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
23899100020	P 1 - Multi-family	1	MCKERCHER, PAUL=& LAURIE	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-101	\$ 487.67
23899100046	P 1 - Multi-family	1	SULLIVAN, JAMES D=& KATHLEEN S	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-102	\$ 487.67
23899100062	P 1 - Multi-family	1	GLEASON, BARBARA J	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-103	\$ 487.67
23899100088	P 1 - Multi-family	1	HUTCHINSON, COLLIN CORY	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-104	\$ 487.67
23899100101	P 1 - Multi-family	1	SUNAV LAKE LLC	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-201	\$ 487.67
23899100127	P 1 - Multi-family	1	GARTNER, MICHAEL=& COLLEEN	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-202	\$ 487.67
23899100143	P 1 - Multi-family	1	MULLEN, ROBERT J=& ANNE C	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-203	\$ 487.67
23899100169	P 1 - Multi-family	1	QUINTUS, ROELOF	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 1-204	\$ 487.67
23899100185	P 1 - Multi-family	1	PERELSTEIN, BRIAN S	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-101	\$ 487.67
23899100208	P 1 - Multi-family	1	LOFTNESS, THEODORE=& MARY	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-102	\$ 487.67
23899100224	P 1 - Multi-family	1	PAULGUSTA LLC	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-103	\$ 487.67
23899100240	P 1 - Multi-family	1	KENNETH W MARTA REV TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-104	\$ 487.67
23899100266	P 1 - Multi-family	1	DAVID A FLANAGAN REV TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-201	\$ 487.67
23899100282	P 1 - Multi-family	1	SURDYKE, JENNIFER MARIE	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-202	\$ 487.67
23899100305	P 1 - Multi-family	1	LAWRIE, DOUGLAS	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-203	\$ 487.67
23899100321	P 1 - Multi-family	1	OGORMAN, CASEY P=& LORI J	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 2-204	\$ 487.67
23899100347	P 1 - Multi-family	1	GAYNOR, ROBERT H=& SHERRI	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-101	\$ 487.67
23899100363	P 1 - Multi-family	1	WEBER, FREDERICK W	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-102	\$ 487.67
23899100389	P 1 - Multi-family	1	MULLMAN, SEYMOUR=& CHERYL	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-103	\$ 487.67
23899100402	P 1 - Multi-family	1	MCDERMOTT JR, FRANK V	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-104	\$ 487.67
23899100428	P 1 - Multi-family	1	WILSON, THOMAS E=& THERESE J	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-201	\$ 487.67
23899100444	P 1 - Multi-family	1	ROBERT KINNEAR & HOLLY A	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-202	\$ 487.67
23899100460	P 1 - Multi-family	1	FREY, VINCENT M=& ELLEN M	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-203	\$ 487.67
23899100486	P 1 - Multi-family	1	KALBFLEISCH FAMILY TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 3-204	\$ 487.67
23899100509	P 1 - Multi-family	1	SCHMID, ROBERT=& LAURA A	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-101	\$ 487.67
23899100525	P 1 - Multi-family	1	SCHILGEN, JOHN R	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-102	\$ 487.67
23899100541	P 1 - Multi-family	1	HOURIHAN, JAMES P=& DIANE M	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-103	\$ 487.67
23899100567	P 1 - Multi-family	1	MCPARTLAND, JAMES F=& DENISE C	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-104	\$ 487.67
23899100583	P 1 - Multi-family	1	SCOTT, RUSSELL=& CYNTHIA	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-201	\$ 487.67
23899100606	P 1 - Multi-family	1	BARLOW, MARY ANN	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-202	\$ 487.67
23899100622	P 1 - Multi-family	1	STEELE, WILLIAM T	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-203	\$ 487.67
23899100648	P 1 - Multi-family	1	GILBERT, LARRY J=& LINDA R	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 4-204	\$ 487.67
23899100664	P 1 - Multi-family	1	DIANE CASARETO REV TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-101	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
23899100680	P 1 - Multi-family	1	ABRAHAM, GREGORY R	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-102	\$ 487.67
23899100703	P 1 - Multi-family	1	AMLINGER, MARK=& HEATHER	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-103	\$ 487.67
23899100729	P 1 - Multi-family	1	B J WEIGEL & M A WEIGEL TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-104	\$ 487.67
23899100745	P 1 - Multi-family	1	KAREN S BURCAW WILCZAK TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-201	\$ 487.67
23899100761	P 1 - Multi-family	1	STRAUS, WILLIAM A	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-202	\$ 487.67
23899100787	P 1 - Multi-family	1	LINK, TERRENCE H=& KATHLEEN M	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-203	\$ 487.67
23899100800	P 1 - Multi-family	1	THOMAS E EBERT A/R TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 5-204	\$ 487.67
23899100826	P 1 - Multi-family	1	STURINO, MARIO=& JOANNE	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-101	\$ 487.67
23899100842	P 1 - Multi-family	1	DONNA M MACLEAN REV TRUST	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-102	\$ 487.67
23899100868	P 1 - Multi-family	1	GREENBERG, JOHN P=& TAMA B	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-103	\$ 487.67
23899100884	P 1 - Multi-family	1	ECKSTEIN, VIKTOR	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-104	\$ 487.67
23899100907	P 1 - Multi-family	1	LYNCH, JOHN ROBERT	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-201	\$ 487.67
23899100923	P 1 - Multi-family	1	PARTYKA, DAVID L=& DIANA B	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-202	\$ 487.67
23899100949	P 1 - Multi-family	1	GOUSSE, GREGORY C=& ELAINE R	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-203	\$ 487.67
23899100965	P 1 - Multi-family	1	RICHARDS, TODD M=& MARYANN	BELLANO I AT ESPLANADE NAPLES A CONDOMINIUM PHASE 6-204	\$ 487.67
23899101126	P 1 - Multi-family	1	POGYOR, ROBERT=& LOIS	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-101	\$ 487.67
23899101142	P 1 - Multi-family	1	SCHWARTZ, BRUCE R=& KATHY D	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-102	\$ 487.67
23899101168	P 1 - Multi-family	1	BOURKE, TYLER BUTLER	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-103	\$ 487.67
23899101184	P 1 - Multi-family	1	PATRICIA J KRIVOSH DC OF TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-104	\$ 487.67
23899101207	P 1 - Multi-family	1	PADUREAN, ADRIAN M=& MIRELA S	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-201	\$ 487.67
23899101223	P 1 - Multi-family	1	BUCHANAN LIVING TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-202	\$ 487.67
23899101249	P 1 - Multi-family	1	NICHOLAS W GENIMATAS REV TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-203	\$ 487.67
23899101265	P 1 - Multi-family	1	KWARTLER, HENRY=& LORRIE A	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 7-204	\$ 487.67
23899101281	P 1 - Multi-family	1	CASHMAN, JERRY S=& DEBRA J	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-101	\$ 487.67
23899101304	P 1 - Multi-family	1	MOUNAYER, SAMI=& DUNIA	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-102	\$ 487.67
23899101320	P 1 - Multi-family	1	NANCY F HARTIGAN TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-103	\$ 487.67
23899101346	P 1 - Multi-family	1	BISCONTINI, WILLIAM	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-104	\$ 487.67
23899101362	P 1 - Multi-family	1	MOSSIEN, ALLEN A=& BRIDGET A	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-201	\$ 487.67
23899101388	P 1 - Multi-family	1	EDDA CANTONI REV TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-202	\$ 487.67
23899101401	P 1 - Multi-family	1	FREDDIE GENE BARRETT & NANCY	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-203	\$ 487.67
23899101427	P 1 - Multi-family	1	BLACK, WILLIAM B=& PAULA C	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 8-204	\$ 487.67
23899101443	P 1 - Multi-family	1	SMITH, LEONARD C=& RHONDA K	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-101	\$ 487.67
23899101469	P 1 - Multi-family	1	RINES, STEVEN M	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-102	\$ 487.67
23899101485	P 1 - Multi-family	1	JANNONE, ROBERT M	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-103	\$ 487.67
23899101508	P 1 - Multi-family	1	CHAGNON, EDWARD A=& PATRICIA A	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-104	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
23899101524	P 1 - Multi-family	1	MCSHANE, HAROLD B	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-201	\$ 487.67
23899101540	P 1 - Multi-family	1	KOZON FAMILY TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-202	\$ 487.67
23899101566	P 1 - Multi-family	1	ERNST, MICHAEL F=& DEANNE K	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-203	\$ 487.67
23899101582	P 1 - Multi-family	1	SIMPSON FAMILY LIVING TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 9-204	\$ 487.67
23899101605	P 1 - Multi-family	1	TORRISI, GAETANO P	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-101	\$ 487.67
23899101621	P 1 - Multi-family	1	CLARK, ANTHONY W	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-102	\$ 487.67
23899101647	P 1 - Multi-family	1	PALMIERI, VINCENT=& CINDY	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-103	\$ 487.67
23899101663	P 1 - Multi-family	1	IVERSEN, SHARON A	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-104	\$ 487.67
23899101689	P 1 - Multi-family	1	YARUSSI, ANTHONY T=& MICHELE A	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-201	\$ 487.67
23899101702	P 1 - Multi-family	1	HSIA, RICHARD Y	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-202	\$ 487.67
23899101728	P 1 - Multi-family	1	OCONNOR, FRANCIS G=& JANET L	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-203	\$ 487.67
23899101744	P 1 - Multi-family	1	LAWRENCE D GREENE REV TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 10-204	\$ 487.67
23899101760	P 1 - Multi-family	1	SWEENEY, JOHN=& DEIRDRE	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-101	\$ 487.67
23899101786	P 1 - Multi-family	1	RUSSO, ANTHONY F=& PHYLLIS T	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-102	\$ 487.67
23899101809	P 1 - Multi-family	1	BEERS JR, KENNETH J	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-103	\$ 487.67
23899101825	P 1 - Multi-family	1	AZAN, KENNETH N=& SHARMAN E	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-104	\$ 487.67
23899101841	P 1 - Multi-family	1	FAWCETT, WILLIAM J=& LINDA L	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-201	\$ 487.67
23899101867	P 1 - Multi-family	1	STG SOUTH LLC	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-202	\$ 487.67
23899101883	P 1 - Multi-family	1	LAPOINTE, BEVERLY	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-203	\$ 487.67
23899101906	P 1 - Multi-family	1	FRASER, KEVIN=& TAMMIE	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 11-204	\$ 487.67
23899101922	P 1 - Multi-family	1	MCLAUGHLIN FAMILY TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-101	\$ 487.67
23899101948	P 1 - Multi-family	1	KASPERSION FLORIDA TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-102	\$ 487.67
23899101964	P 1 - Multi-family	1	KROLLMAN, RICHARD=& DONNA L	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-103	\$ 487.67
23899101980	P 1 - Multi-family	1	HINNEN, JOHN=& KATHY	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-104	\$ 487.67
23899102002	P 1 - Multi-family	1	CLOEZ REYNAUD REV TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-201	\$ 487.67
23899102028	P 1 - Multi-family	1	KAUFMANN, DANIEL G=& BONNIE L	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-202	\$ 487.67
23899102044	P 1 - Multi-family	1	GORSKI, MARK T=& GRACE LYNN	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-203	\$ 487.67
23899102060	P 1 - Multi-family	1	ALBERT P GUARINO REV TRUST	BELLANO II AT ESPLANADE NAPLES A CONDOMINIUM PHASE 12-204	\$ 487.67
23933000028	P 4 - Multi-family VERCELLI	1	DOUGHERTY, THOMAS=& ELENA	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000044	P 4 - Multi-family VERCELLI	1	ZIELINSKI, ROBERT E	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000060	P 4 - Multi-family VERCELLI	1	JOHNSON, DONNA M	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000086	P 4 - Multi-family VERCELLI	1	COLLINS, DANA	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000109	P 4 - Multi-family VERCELLI	1	CIPOLLA, FRANK=& LAUREN S	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000125	P 4 - Multi-family VERCELLI	1	SPAIDE, MICHELLE L	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000141	P 4 - Multi-family VERCELLI	1	MARTINES, PATRICIA B	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67



Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
23933000167	P 4 - Multi-family VERCELLI	1	MENASCHE, MICHAEL	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000183	P 4 - Multi-family VERCELLI	1	GIAMBRONE, JOSEPH A	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000206	P 4 - Multi-family VERCELLI	1	SALISBURY, KEITH T=& DENISE M	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000222	P 4 - Multi-family VERCELLI	1	JOHN A FARRER TRUST	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000248	P 4 - Multi-family VERCELLI	1	JULIANO, ANNE	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000264	P 4 - Multi-family VERCELLI	1	ZHAO, QIAN	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000280	P 4 - Multi-family VERCELLI	1	KEGLE CONSLTG SRVS (KCS) INC	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000303	P 4 - Multi-family VERCELLI	1	MOCO, FERNANDA M	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000329	P 4 - Multi-family VERCELLI	1	HANCHARYK, WALTER JOSEPH	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000345	P 4 - Multi-family VERCELLI	1	JEZIORSKI, ALLAN RICHARD	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000361	P 4 - Multi-family VERCELLI	1	DECAMP, ROBERT C=& PAULA L	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000387	P 4 - Multi-family VERCELLI	1	292 FIFTEENTH REVOCABLE TRUST	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000400	P 4 - Multi-family VERCELLI	1	KAUFMANN, LORI L	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000426	P 4 - Multi-family VERCELLI	1	KILEY, BARBARA M	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000442	P 4 - Multi-family VERCELLI	1	#10 IRREVOCABLE TRUST	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000468	P 4 - Multi-family VERCELLI	1	DADDIO, MICHAEL R	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000484	P 4 - Multi-family VERCELLI	1	CONNOLLY, NEIL JOSEPH	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000507	P 4 - Multi-family VERCELLI	1	K & D FAMILY TRUST	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000523	P 4 - Multi-family VERCELLI	1	SARTORI, ROBERT A=& KIMBERLY A	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000549	P 4 - Multi-family VERCELLI	1	CASLIN JR, JOSEPH P	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000565	P 4 - Multi-family VERCELLI	1	VARGAS, MARK A=& KAREN M	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000581	P 4 - Multi-family VERCELLI	1	TAVAREZ, CHRISTIAN H	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000604	P 4 - Multi-family VERCELLI	1	GARCIA, KRISTOPHER	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000620	P 4 - Multi-family VERCELLI	1	UNDERHILL, DAVID LAWTON	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000646	P 4 - Multi-family VERCELLI	1	KOSS, ANNETTE M	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000662	P 4 - Multi-family VERCELLI	1	ANDERSON, DWIGHT L=& ELAINE H	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000688	P 4 - Multi-family VERCELLI	1	SECOND HALF NAPLES LLC, THE	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000701	P 4 - Multi-family VERCELLI	1	ALBAZ, JENNY	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000727	P 4 - Multi-family VERCELLI	1	TEPEROW FAMILY REV TRUST	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000743	P 4 - Multi-family VERCELLI	1	LEONE ET AL, ANTONIO	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000769	P 4 - Multi-family VERCELLI	1	GARBIN, DARCEL M	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000785	P 4 - Multi-family VERCELLI	1	GRANT, WILLIAM F=& KATHRYN L	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000808	P 4 - Multi-family VERCELLI	1	JOHNSON, MICHAEL R	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000824	P 4 - Multi-family VERCELLI	1	AJV INDUSTRIES LLC	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000840	P 4 - Multi-family VERCELLI	1	ROSALES, ORLANDO	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
23933000866	P 4 - Multi-family VERCELLI	1	AJV INDUSTRIES LLC	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000882	P 4 - Multi-family VERCELLI	1	JOHNSON, KALEB GORDON SCOTT	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000905	P 4 - Multi-family VERCELLI	1	J R MAKI & J C MAKI J/R TRUST	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000921	P 4 - Multi-family VERCELLI	1	SMYSER, JOHN M=& AMY	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000947	P 4 - Multi-family VERCELLI	1	JOHNSON, KIMBERLY ANN	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000963	P 4 - Multi-family VERCELLI	1	CARVALHO, FATIMA	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933000989	P 4 - Multi-family VERCELLI	1	RICHEY, LINDA C	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933001001	P 4 - Multi-family VERCELLI	1	FERNANDEZ SEGURA, ANGEL	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933001027	P 4 - Multi-family VERCELLI	1	DONNELLY, ROBERT C	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933001043	P 4 - Multi-family VERCELLI	1	SARTORELLI, SANDRA	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933001069	P 4 - Multi-family VERCELLI	1	WONG, PHILIP	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933001085	P 4 - Multi-family VERCELLI	1	CAPPADONA, ANTHONY PETER	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933001108	P 4 - Multi-family VERCELLI	1	REXROAT STEELE, LISA C	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
23933001124	P 4 - Multi-family VERCELLI	1	DROEGE DREINER, DR ANNETTE K	BENVENUTO I AT ESPLANADE NAPLES A CONDOMINIUM	\$ 487.67
26147000028	P 4 - Multi-family ESPLANADE	1	RHONDA L KONARSKI REV TRUST	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000044	P 4 - Multi-family ESPLANADE	1	JOHNSON, STACY L=& PENNY R	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000060	P 4 - Multi-family ESPLANADE	1	KALINOWSKI, STEPHEN J	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000086	P 4 - Multi-family ESPLANADE	1	GERSTEL, LAWRENCE G=& KRISTI L	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000109	P 4 - Multi-family ESPLANADE	1	BUFFA, JOHN A	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000125	P 4 - Multi-family ESPLANADE	1	GRIEST, BARBARA W	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000141	P 4 - Multi-family ESPLANADE	1	DEBBS, KEVIN EDWARD	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000167	P 4 - Multi-family ESPLANADE	1	COTTER, MICHAEL G	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000183	P 4 - Multi-family ESPLANADE	1	SCHEINHOLZ, ARTHUR=& IVY	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000206	P 4 - Multi-family ESPLANADE	1	CZUBACHOWSKI, LOUIS R	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000222	P 4 - Multi-family ESPLANADE	1	CONWAY, RICHARD G=& BEVERLY P	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000248	P 7 - Multi-family ESPLANADE	1	HOWENSTINE, DAVID E	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000264	P 4 - Multi-family ESPLANADE	1	FENOUGHTY, SHAWN W	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000280	P 4 - Multi-family ESPLANADE	1	SANDERS REVOCABLE TRUST	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
26147000303	P 4 - Multi-family ESPLANADE	1	CURTIS, DIANNE M	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000329	P 7 - Multi-family ESPLANADE	1	FOWLER, BRYAN KEITH	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000345	P 7 - Multi-family ESPLANADE	1	WILLMAN, SEAN P	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000361	P 7 - Multi-family ESPLANADE	1	COUNAHAN, MICHELLE	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000387	P 7 - Multi-family ESPLANADE	1	CAPITANI, JASON E=& SHANNAH L	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000400	P 7 - Multi-family ESPLANADE	1	BELL, CATHERINE W	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000426	P 7 - Multi-family ESPLANADE	1	RICHARDSON, KIMBERLEY M	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000442	P 7 - Multi-family ESPLANADE	1	COLLERAN, LISA N	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000468	P 7 - Multi-family ESPLANADE	1	STONE JR, DONALD E=& LESLIE H	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000484	P 7 - Multi-family ESPLANADE	1	DELPRIORA, DINA	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000507	P 4 - Multi-family ESPLANADE	1	BARTON, KENNETH L=& NANCY L	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000523	P 4 - Multi-family ESPLANADE	1	RIVIERE, GEORGE W=& SUSAN M	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000549	P 4 - Multi-family ESPLANADE	1	SCHULMAN, GALE L	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000565	P 4 - Multi-family ESPLANADE	1	BAILEN, JAMES M=& MARY LOU	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000581	P 4 - Multi-family ESPLANADE	1	PALDINO, ALDO=& SANDRA	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000604	P 4 - Multi-family ESPLANADE	1	SWEET, TERRY LYNN =& JUDY LEE	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000620	P 4 - Multi-family ESPLANADE	1	RACIOPPO, CARLO G	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000646	P 4 - Multi-family ESPLANADE	1	GRAY, JOHNNY C=& TERRY E	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000662	P 4 - Multi-family ESPLANADE	1	KLEIN, MICHAEL S=& JANET M	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000688	P 4 - Multi-family ESPLANADE	1	BRADY, JEFFREY L	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000701	P 4 - Multi-family ESPLANADE	1	FLANAGAN, THOMAS M=& TARA	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000727	P 4 - Multi-family ESPLANADE	1	MICHALSKI, MICHAEL S=& ANNE W	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000743	P 4 - Multi-family ESPLANADE	1	TAYLOR MORRISON ESPLANADE	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
26147000769	P 4 - Multi-family ESPLANADE	1	BENKOVICH JR, JOHN=& ANDREA	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000785	P 4 - Multi-family ESPLANADE	1	GRILLO, DORIS J	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000808	P 4 - Multi-family ESPLANADE	1	NELSON, BARRY J=& CAMILLE R	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000824	P 7 - Multi-family ESPLANADE	1	GITLITZ, ELLEN BOHN=& MARK E	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000840	P 7 - Multi-family ESPLANADE	1	JOHN WILLIAM RYAN TRUST	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000866	P 7 - Multi-family ESPLANADE	1	MARX, JOHN M=& LORRI A	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000882	P 7 - Multi-family ESPLANADE	1	KATHLEEN D EDHOLM LIV TRUST	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000905	P 7 - Multi-family ESPLANADE	1	SULLIVAN, RICHARD C=& SANDRA C	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000921	P 7 - Multi-family ESPLANADE	1	LORE, JOSEPH P	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000947	P 7 - Multi-family ESPLANADE	1	COMO, DAVID A	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
26147000963	P 7 - Multi-family ESPLANADE	1	BURCH, PATTI L	COACH HOMES I ON MONTELANICO AT ESPLANADE A CONDOMINIUM	\$ 487.67
31346500026	P 1 - 62'	1	KRCELIC, MARTIN S=& CHERYL F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES LOTS 6-8,	\$ 487.67
31346500042	P 1 - 76'	1	VATTER, VERNON A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES LOTS 6-8,	\$ 487.67
31346500068	P 1 - 76'	1	OLIVIC FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES LOTS 6-8,	\$ 487.67
31346500220	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500262	Z-COMMON	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB PHASE 2 TRACT GC2B	\$ -
31346500369	LAKE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500385	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500408	LAKE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500466	LAKE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500505	Z-COMMON	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500521	Z-COMMON	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500563	Z-COMMON	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500589	Z-COMMON	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500628	Z-COMMON	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500644	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500660	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346500741	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ -
31346502383	P 1 -52'	1	HYE, FRANCIS ANDREW JAMES	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31346502406	P 1 -52'	1	COFFEY, THOMAS J=& BARBARA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502422	P 1 -52'	1	CHERVENAK, ROBERT J=& LINDA F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502448	P 1 -52'	1	VEDUCCIO, KENNETH J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502464	P 1 -52'	1	CALOGERO, RICHARD=& NANCY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502480	P 1 -52'	1	BUDZYNA, JOHN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502503	P 1 -52'	1	HOWARD, THOMAS H=& KERRY L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502529	P 1 -52'	1	O'NEILL JR, JAMES R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502545	P 1 -52'	1	FISHER, GALE A=& KIRK L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502561	P 1 -52'	1	IULIANO, JOHN V=& KAREN V	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502587	P 1 -52'	1	NATALIZIO, JAMES RICHARD	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502600	P 1 -52'	1	MELLORS, JOHN=& KATHLEEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502626	P 1 -52'	1	BOND, WARD=& IRENE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502642	P 1 -52'	1	DONOGHUE, JEAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502668	P 1 -52'	1	STEVEN J LEIBACH LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502684	P 1 -52'	1	TEDESCHI, RAYMOND L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502707	P 1 -52'	1	HARRIS, JAMES B=& JO ANN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502723	P 1 -52'	1	DOUGLAS & ELIZABETH SEA TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502749	P 1 -52'	1	LEVINE, EDWARD H=& ALMA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502765	P 1 -52'	1	R D AGRONIN REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502781	P 1 -52'	1	ALBANESE, ANTHONY=& ELISANNE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502804	P 1 -52'	1	SHARP, KENNETH DARRELL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502820	P 1 -52'	1	TODDY, JOSEPH MICHAEL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502846	P 1 -52'	1	DAWOOD, BONY R=& NEELOFAR	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346502862	P 1 -52'	1	DOBRYDNEY, GLENN B	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346503706	P 1 -52'	1	VIGLIOTTI, LOUIS J=& DENISE M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346503722	P 1 -52'	1	SSSG LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346503748	P 1 -52'	1	MANKIN, KELLY L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346503764	P 1 -52'	1	COOK, JAY F=& NANCY P	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346503780	P 1 -52'	1	CARPENITO, DONNA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31346503803	P 1 -52'	1	QUEENAN, MICHAEL JOSEPH	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 2	\$ 487.67
31347500025	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347500041	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347500067	MIXED	337	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT F1	\$ 164,344.79
31347510565	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511069	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT GC1	\$ -

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347511085	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT GC2	\$ -
31347511108	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TR GC3 LESS	\$ -
31347511124	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511140	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511166	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511182	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511205	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT L5	\$ -
31347511221	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511247	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511263	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511289	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511302	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511360	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT L13	\$ -
31347511409	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511467	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511506	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511522	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511548	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TR L22 LESS	\$ -
31347511564	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511580	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511603	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT O1	\$ -
31347511629	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511645	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511661	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511687	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511700	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511726	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511742	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511768	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511784	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511807	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT O13	\$ -
31347511849	0	0	FLOW WAY CMNTY DEV DISTRICT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511865	0	0	FLOW WAY CMNTY DEV DISTRICT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511881	0	0	FLOW WAY DMNTY DEV DISTRICT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511904	0	0	FLOW WAY CMNTY DEV DISTRICT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347511920	0	0	FLOW WAY CMNTY DEV DISTRICT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347511988	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347512000	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347512026	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347512042	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347512068	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ -
31347512084	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES TRACT W	\$ -
31347512107	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512123	P 1 - 76'	1	SRIRAMAN, ROM	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512149	P 1 -52'	1	BARBER, KEVIN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512165	P 1 -52'	1	VAN WYK, PETER C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512181	P 1 - 62'	1	LITTLE, STEPHEN G=& PAMELA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512262	P 1 - 76'	1	SLAVIK, JOHN R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512288	P 1 - 76'	1	VAUGHAN, KEVIN S=& MICHELLA B	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512301	P 1 - 76'	1	BOGAN, JEFFREY M=& SUSAN L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512327	P 1 - 76'	1	JACOBSON, MICHAEL P	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512343	P 1 - 76'	1	STEFFEN, CENNERT=& VARPU	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512369	P 1 - 76'	1	ANDRES, MARLIN=& VICKI	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512385	P 1 - 76'	1	CONDINA, ROBERT W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512408	P 1 - 76'	1	HOWARD, CHANDLER	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512424	P 1 - 76'	1	JACKSON JT REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512440	P 1 - 76'	1	MEYER, MARTIN=& ALICE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512466	P 1 - 76'	1	GRAEBNER, PAUL A=& AMY A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512482	P 1 - 76'	1	SARAH J SHERMAN REV LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512505	P 1 - 76'	1	THOMAS R BRANDT TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512521	P 1 - 76'	1	HOUSEL, KEVAN M=& JANICE J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512547	P 1 - 76'	1	TIEFENBACH, JEFFREY P	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512563	P 1 - 76'	1	XIA, LUNXI PETER	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512589	P 1 - 76'	1	CHIODO, RYAN A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512602	P 1 - 76'	1	WHITE SR, WILLIAM L=& PEGGY O	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512628	P 1 - 76'	1	BURTON, TIMOTHY J=& JANE E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512644	P 1 - 76'	1	JOHN J NEYLAN III &	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512660	P 1 - 76'	1	BOGGS, JAMES M=& JANICE W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512686	P 1 - 76'	1	1186937 ONTARIO LLD	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512709	P 1 - 76'	1	SMITH FAMILY REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347512725	P 1 - 76'	1	HASAN, NAIM	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512741	P 1 - 76'	1	FISCHER, RONALD P=& LINDA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512767	P 1 - 76'	1	DAVID R & M K STAUFFER	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512783	P 1 - 76'	1	ADAMS, KENNETH R=& LINDA NOREN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512806	P 1 - 76'	1	KNUPPEL, ROBERT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512822	P 1 - 76'	1	SAMUEL H MILLER FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512848	P 1 - 76'	1	JOSEPH J PESTANA III REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512864	P 1 - 76'	1	HARRY T BAUERLE III REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512880	P 1 - 76'	1	CERMINARA, FRANK=& SUSAN Y	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512903	P 1 - 76'	1	WELSH, JAMES=& JEAN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512929	P 1 - 76'	1	NEMETH JR, WILLIAM A=& LAURA D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512945	P 1 - 76'	1	FIX, DAVID W=& ALAYNE A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512961	P 1 - 76'	1	SRIRAMAN, ROM=& LAKSHMI	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347512987	P 1 - 76'	1	COIT, HARLAN R=& SUSAN J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513009	P 1 - 76'	1	FRED W FAUST REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513025	P 1 - 76'	1	R E & VERA MILLER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513041	P 1 - 76'	1	MCGEE JR, WILLIAM L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513067	P 1 - 76'	1	BOMMARITO, JOSEPH C=& DONNA R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513083	P 1 - 76'	1	LILLISTON, BRENT F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513106	P 1 - 76'	1	MURRAY R SAVAGE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513122	P 1 - 76'	1	MANCUSO, VAN E=& JAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513148	P 1 - 76'	1	GRECO, NEIL J=& MARIE L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513164	P 1 - 76'	1	CARTER FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513180	P 1 - 76'	1	GRIMALDI, JOHN F=& CATHERINE C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513203	P 1 - 76'	1	WINTERS, MARTINN E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513229	P 1 - 76'	1	KANE FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513245	P 1 - 76'	1	B & J HELLMAN REV LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513261	P 1 - 76'	1	TAYLOR, JAMES M=& CAROL A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513287	P 1 - 76'	1	BRUNO HOLDINGS LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513300	P 1 - 76'	1	DURINZI, JOSEPH F=& DENISE M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513326	P 1 - 76'	1	BARTHOLOMEW FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513342	P 1 - 76'	1	PEASE, TERRI J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513368	P 1 - 76'	1	HUOT, MARK R=& LAURA R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513384	P 1 - 76'	1	LONIESKI, GARY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513407	P 1 - 76'	1	WIECHERING, ROBERT W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67



Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347513423	P 1 - 62'	1	KAREN FRENCH REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513449	P 1 - 62'	1	MARTELL, KENNETH R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513465	P 1 - 62'	1	SCARDIGLI, DENNIS=& THERESA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513481	P 1 - 62'	1	KREPPPEL, JOYCE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513504	P 1 - 62'	1	VETRANO, ROBERT B	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513520	P 1 - 62'	1	BENDER, THOMAS C=& MARY M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513546	P 1 - 62'	1	KNAUSE, TERRY D=& LINDA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513562	P 1 - 62'	1	LUNDELL, CHRIS BENJAMIN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513588	P 1 - 62'	1	DAVID G & GERALDINE J MAHANEY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513601	P 1 - 62'	1	WAGNER FLORIDA TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513627	P 1 - 62'	1	SCHOCK, CLYDE JOHN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513643	P 1 - 62'	1	MCKENDRICK, STEPHEN JOHN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513669	P 1 - 62'	1	KLECK, THOMAS L=& JUDY A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513685	P 1 - 62'	1	QUINTUS, ROELOF	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513708	P 1 - 62'	1	MALHOTRA, YOGESH=& NEELAM	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513724	P 1 - 62'	1	MARK P MILLER TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513740	P 1 - 62'	1	SOSNIK, HOWARD=& TRACEY G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513766	P 1 - 62'	1	VALENZUELA, RONNY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513782	P 1 - 62'	1	SANDRA L STONER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513805	P 1 - 62'	1	JAMES H MAXEDON REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513821	P 1 - 62'	1	WOOD III, NEWTON O=& KAREN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513847	P 1 - 62'	1	WOOD, THOMAS FRANCIS=& DONNA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513863	P 1 - 62'	1	JAMES FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513889	P 1 - 62'	1	ISRAELITE FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513902	P 1 - 62'	1	PECKHAM, LARRY D=& SUSAN W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513928	P 1 - 62'	1	MARRANCA, MICHAEL D=& SANDRA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513944	P 1 - 62'	1	PANTALEO JR, ANTHONY=& RENEE M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513960	P 1 - 62'	1	THOMAS JAY KELL LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347513986	P 1 - 62'	1	HUBER, CHARLES ANTHONY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514008	P 1 - 62'	1	PITT, WILLIAM R=& MICHELLE M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514024	P 1 - 52'	1	CARUSO, ANTHONY E =& DEBORA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514040	P 1 - 52'	1	SCIMIO, MARK A=& LORI L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514066	P 1 - 52'	1	MORRIS, NANCY M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514082	P 1 - 52'	1	R D & C L BIRON REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514105	P 1 - 52'	1	CIRO, JOSEPH=& ELIZABETH	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347514121	P 1 -52'	1	STALEY, EDMUND J=& CAROL A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514147	P 1 -52'	1	PAMELA S LENON REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514163	P 1 -52'	1	RENE RICHARD REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514189	P 1 -52'	1	LUCIEN POULIOT LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514202	P 1 -52'	1	1293523 ONTARIO LTD	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514228	P 1 -52'	1	JUDITH C LATHAM &	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514244	P 1 -52'	1	THOMPSON, KEVIN=& JANICE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514260	P 1 -52'	1	J R & P GIUFFRIDA REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514286	P 1 -52'	1	RANDY SCOTT SLATER LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514309	P 1 -52'	1	BEVERLY C ISENBERG TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514325	P 1 -52'	1	DALTON/CORMIER TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514341	P 1 -52'	1	LAWLOR, ROBERT J=& AMELIA W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514367	P 1 -52'	1	TONY B HAYES TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514383	P 1 -52'	1	ZIMMERMAN SUNSHINE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514406	P 1 -52'	1	DOCHERTY, DENNIS W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514422	P 1 -52'	1	CURRIE, STEPHANIE A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514448	P 1 -52'	1	LAVERY, ROBERT E=& CAROL G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514464	P 1 -52'	1	DENNIS F MOROZ TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514480	P 1 -52'	1	FITZPATRICK, PATRICIA KYLE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514503	P 1 -52'	1	BENJAMIN, DOUGLAS C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514529	P 1 -52'	1	FLAAN, BRADLEY D=& JOYCE C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514545	P 1 -52'	1	MANI, MARY ELIZABETH	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514561	P 1 -52'	1	SAITTA, GEORGE A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514587	P 1 -52'	1	ROTUNDO, MARCUS=& LUGENE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514600	P 1 -52'	1	MARTORANA, ANTHONY J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514626	P 1 -52'	1	FENECH FAMILY LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514642	P 1 -52'	1	KLEPACK, STEVEN M=& KATHRYN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514668	P 1 -52'	1	MUMA, LENNY LEE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514684	P 1 -52'	1	KUNKLER, LAWRENCE F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514707	P 1 -52'	1	DEKEVICH, FRANCIS=& DEBRA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514723	P 1 -52'	1	SALINGER, BRUCE C=& MAUREEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514749	P 1 - 62'	1	O'LEARY, NOEL=& JULIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514765	P 1 - 62'	1	MAIELLA, JOSEPH A=& LILIANA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514781	P 1 - 62'	1	CAROLYN BARRETT LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514804	P 1 - 62'	1	HINTON, THOMAS T	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347514820	P 1 - 62'	1	HENNESSY, ROBERT J=& MARY ANN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514846	P 1 - 62'	1	THEURKAUF, PATRICIA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514862	P 1 - 62'	1	STAMP-FORD LAND TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514888	P 1 - 62'	1	CARZON, WILLIAM JOSEPH	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514901	P 1 - 62'	1	NOAH, MICHAEL D=& PAMELA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514927	P 1 - 62'	1	HASLETT, PHYLLIS L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514943	P 1 - 62'	1	MEACHAM, GREGORY DEAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347514969	P 1 - 62'	1	KESSLER, THOMAS=& JACQUELINE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES	\$ 487.67
31347530024	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ -
31347530040	Z-COMMON	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ -
31347530066	STREET	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ -
31347530082	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530105	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530121	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530147	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530163	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530189	P 6 - 62'	1	EIDSON, GARY=& ANN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530202	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530228	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530244	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530260	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530286	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530309	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530325	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530341	P 6 - 62'	1	HARLANDER, MICHAEL G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530367	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530383	P 6 - 62'	1	SOLDO JR, RICHARD=& MIGUELINA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530406	P 6 - 62'	1	ENERSON, JUDITH K=& THOMAS R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530422	P 6 - 62'	1	KENNETH A ADAMS JR REV/L/TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530448	P 6 - 62'	1	MORRELL, JAMES=& AMY R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530464	P 6 - 62'	1	HOSELTON, DANIEL P=& KENDAL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530480	P 6 - 76'	1	FAGAN, ROBERT J=& DOROTHY M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530503	P 6 - 76'	1	BELLENGER, GLENN J=& MARIA H	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530529	P 6 - 76'	1	JSD NOMINEE REALTY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530545	P 6 - 76'	1	STRICKLER, GEORGE E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347530561	P 6 - 76'	1	BOGUSLAWSKI, DAVID H=& JANE E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530587	P 6 - 76'	1	SWISS IMMOBILIEN LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530600	P 6 - 76'	1	PAZ LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530626	P 6 - 76'	1	COLLIER, DAVID ALAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530642	P 6 - 76'	1	MILES, GENE E=& CHERYL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530668	P 6 - 76'	1	REIS, JOSEPH=& KATHLEEN Z	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530684	P 6 - 76'	1	LONGE, TERENCE FREDERICK	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530707	P 6 - 76'	1	NORMAN, CRAIG=& MAUREEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530723	P 6 - 76'	1	KRAUS, RICHARD=& CAROLYN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530749	P 6 - 76'	1	MICHAUD FMLY FLORIDA TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530765	P 6 - 76'	1	9305 RAPALLO LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530781	P 6 - 76'	1	JUDY J KAUFMAN REV 1999 TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530804	P 6 - 76'	1	REICH, KEVIN D=& TANA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530820	P 6 - 76'	1	LECCA, CHRISTOPHER J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530846	P 6 - 76'	1	LAURIE HOOKER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530862	P 6 - 76'	1	ZEBROWSKI, RAQUEL E=& PAUL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530888	P 6 - 76'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530901	P 6 - 76'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530927	P 6 - 76'	1	KARAM, FRED C=& JOAN B	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530943	P 6 - 76'	1	SAKS, STEPHEN=& BERNICE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530969	P 6 - 76'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347530985	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531007	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531023	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531049	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531065	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531081	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531104	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531120	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531146	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531162	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531188	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531201	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531227	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531243	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347531269	P 6 - 62'	1	MCAHON, KATHLEEN MARIE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531285	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531308	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531324	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531340	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531366	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531382	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531405	P 6 - 62'	1	LYNCH, DANIEL P=& SUSAN L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347531421	P 6 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 4	\$ 487.67
31347550020	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E & G2	\$ -
31347550046	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E & G2	\$ -
31347550062	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E & G2	\$ -
31347550088	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E & G2	\$ -
31347550101	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E & G2	\$ -
31347550127	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E & G2	\$ -
31347550143	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ -
31347550169	P 3 - 90'	1	CAMPBELL, COLIN=& PAMELA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550185	P 3 - 90'	1	MARK S JOHNSON REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550208	P 3 - 90'	1	FORSELL, ANDREW CHARLES	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550224	P 3 - 90'	1	GEORGELOS, LOUIS P=& LAURA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550240	P 3 - 90'	1	GUSTAFSON, ROBERT A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550266	P 3 - 90'	1	F DANIEL CASTE REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550282	P 3 - 90'	1	LANA M PORTER LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550305	P 3 - 90'	1	SUNAV LAKE LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550321	P 3 - 90'	1	PERRY, DANIEL G=& CARLA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550347	P 3 - 90'	1	HYNAN, ROY=& KIMBERLEY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550363	P 3 - 90'	1	BERNHARD, KENNETH A=& JULIE L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550389	P 3 - 90'	1	KINZELMANN, JOHN B	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550402	P 3 - 90'	1	GRETCHEN S BECKER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550428	P 3 - 90'	1	SNAVELY, JOHN LAWRENCE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550444	P 3 - 90'	1	HANDTE, GORDON C=& CHERYL J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550460	P 3 - 90'	1	HANSEN, LAWRENCE=& CAROL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550486	P 3 - 90'	1	DAVID L LANGENDORFER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550509	P 3 - 90'	1	SENKARIK, ROBERT P=& DONNA D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550525	P 1 - 90'	1	FELTSMAN, VLADIMIR=& HAEWON	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347550541	P 1 - 90'	1	PEGNATO, ROBERT J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550567	P 1 - 90'	1	LEMM, JOHN E=& DANETTE M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550583	P 1 - 90'	1	LARRY B STOLLER TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550606	P 1 - 90'	1	ROETTGER, JOHN K=& ANN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550622	P 1 - 90'	1	LESLIE, ERIK=& WANDA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550648	P 1 - 90'	1	SARAB, AARON B=& ALYSSA D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550664	P 1 - 62'	1	CURTIS, DIANNE M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550680	P 1 - 62'	1	BERGDALE, LARRY R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550703	P 1 - 62'	1	HARDY, JOHN LESLIE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550729	P 1 - 62'	1	CINDY K LEWIS TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550745	P 1 - 62'	1	WALDRON, KEVIN M=& HARRIETTE O	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550761	P 1 - 62'	1	LEVINE, ROBERT S=& JUDITH E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550787	P 1 - 62'	1	HOLLEY, CHARLES C=& HEIDI	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550800	P 1 - 62'	1	PARKHURST, WESLEY ALLEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550826	P 1 - 62'	1	EMMONS, GREY M=& LURIE S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550842	P 1 - 62'	1	STANSFIELD REVOCBLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550868	P 1 - 62'	1	KOLES, CAROL A=& JOHN V	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550884	P 1 - 62'	1	MOYNIHAN, KELLY J=& KATHRYN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550907	P 1 - 62'	1	MCGREGOR, DANIEL D=& LYNN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550923	P 1 - 62'	1	PETRAS, CHARLES M=& SHEILA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550949	P 1 - 62'	1	RESNICK, GARY=& ELLEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550965	P 1 - 62'	1	MCGUIRE, MICHAEL=& JOANNE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347550981	P 1 - 62'	1	WOLF, KARL H=& TANA L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551003	P 1 - 62'	1	DENNIS E VACHON REV LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551029	P 1 - 62'	1	MURRAY JR, PATRICK J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551045	P 1 - 62'	1	CHAPMAN, JOHN C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551061	P 1 - 62'	1	SMITH, JEFFREY J=& HEATHER W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551087	P 1 - 62'	1	JACKSON, ERIC C=& KIMBERLY M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551100	P 1 - 62'	1	PATRIGNANI, ALAN=& MARCIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551126	P 1 - 62'	1	JABION, DAVID I=& PATRICIA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551142	P 1 - 62'	1	ROUSE, ANTHONY E=& MICHELLE C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551168	P 1 - 62'	1	MOLO, MARK E=& MAUREEN L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551184	P 1 - 62'	1	AMISTA F MORGAN TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551207	P 1 - 62'	1	KAUFMAN, JAY H=& PHYLLIS	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551223	P 1 - 62'	1	FOHRMAN, RONALD P=& DONNA L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347551249	P 1 - 62'	1	JABLON, ALAN=& PATRICIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551265	P 1 - 62'	1	AMONINI, ANGELO	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551281	P 1 - 62'	1	KATZ, MICHAEL R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551304	P 1 - 62'	1	JACOBS, MARTIN S =& LINDA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551320	P 1 - 62'	1	KEATING JR, THOMAS J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551346	P 1 - 62'	1	VOGEL, JOHN=& JOAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551362	P 1 - 62'	1	ZIRNHELD, JEROME P=& KIMIKO	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551388	P 1 - 62'	1	PETRARCA, JUSTINO D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347551401	P 1 - 62'	1	DARLING, JAMES ALAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS E AND G2	\$ 487.67
31347552727	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ -
31347552743	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ -
31347552769	P 4 - 52'	1	DICKMAN, STEVEN=& ELYSE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347552785	P 4 - 52'	1	ALVAREZ, JOSE JAVIER	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347552808	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347552824	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347552840	P 4 - 52'	1	KILEY, BARBARA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347552866	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347552882	P 4 - 52'	1	BOSSERT, WILLIAM S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347552905	P 4 - 52'	1	MICALIZZI, DAVID J=& KALLIOPE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BENVENUTO	\$ 487.67
31347556545	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556561	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556587	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556600	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556626	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556642	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556668	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556684	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D G & H	\$ -
31347556707	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556723	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556781	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556804	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556862	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556888	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556901	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556943	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347556969	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347556985	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ -
31347557007	P 3 - 76'	1	ARMOUR LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557023	P 3 - 76'	1	COHEN, MICHAEL E=& KATHERINE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557049	P 3 - 76'	1	FARRER, PAULA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557065	P 3 - 76'	1	MARTIN, DOUGLAS L=& TERI A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557081	P 3 - 76'	1	JUDITH LYNN MILLMAN TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557104	P 3 - 76'	1	SHEFFIELD, JOHN STEVEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557120	P 3 - 76'	1	HOROWITZ REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557146	P 3 - 76'	1	DENARDI, DEAN=& TANYA D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557162	P 3 - 76'	1	SALINGER, BRUCE C=& MAUREEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557188	P 3 - 76'	1	SCHMIDT, DENNIS C=& DIANA L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557201	P 3 - 76'	1	FOSTER, ROBERT B=& PATRICIA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557227	P 3 - 76'	1	WILLIAMS, MARK A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557243	P 5 - 76'	1	SALAZAR, ADOLFO J=& EVELYN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557269	P 5 - 76'	1	CONRAD III, EDWARD J=& LINDA D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557285	P 5 - 76'	1	O'MALLEY REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557308	P 5 - 76'	1	O'SHEA, DANNY J=& OLYMPIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557324	P 5 - 76'	1	S L & J MARJAN JOINT REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557340	P 5 - 76'	1	SHOKLER FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557366	P 5 - 76'	1	T J & C LEDGERWOOD LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557382	P 5 - 76'	1	SANCHEZ, ROBERT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557405	P 5 - 76'	1	ROSALES, ORLANDO	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557421	P 5 - 76'	1	ASPENBURG JR, CARL=& JUDITH	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557447	P 5 - 76'	1	MURRAY, MELISSA S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557463	P 5 - 76'	1	HUEMME, ROBERT D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557489	P 5 - 76'	1	GANDEE, ROBERT=& LINDA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557502	P 5 - 76'	1	HUBER, GREGORY A=& JAN G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557528	P 5 - 76'	1	BHASIN, ANAND S=& RANJANA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557544	P 5 - 76'	1	GROSSO, ROBERT=& SUSAN S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557560	P 5 - 76'	1	RANDO FAMILY REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557586	P 5 - 76'	1	KLUMPP, JOHN=& CARLA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557609	P 5 - 76'	1	LAMERS, PHILIP M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557625	P 5 - 76'	1	ROUHOFF, RICHARD A=& LINDA C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557641	P 5 - 76'	1	NELSON J HERNANDEZ &	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67



Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347557667	P 5 - 76'	1	JOHN C MANG III REV LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557683	P 5 - 76'	1	SULLIVAN, EDWARD L=& SUSAN G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557706	P 5 - 76'	1	MOORE, STEPHEN A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557722	P 3 - 76'	1	DESROCHERS, ROBERT LEWIS	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557748	P 3 - 76'	1	WETMORE, EDWARD C=& LYNN D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557764	P 3 - 76'	1	HANSON, RICHARD=& TERRY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557780	P 3 - 76'	1	J F HARRIS IV & K J HARRIS	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557803	P 3 - 76'	1	SADLER, CHRISTOPHER S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557829	P 3 - 76'	1	KUPPERMAN, CHARLES M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557845	P 3 - 76'	1	BONOMO, JAMES CHRISTOPHER	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557861	P 3 - 76'	1	BROWNSTEIN, HY L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557887	P 3 - 76'	1	KSIAZEK, STANLEY K=& CAROLYN S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557900	P 3 - 76'	1	PITTENGER, PERRY=& SUZANNE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557926	P 3 - 76'	1	EMANSKI, RICHARD L=& JOANN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557942	P 3 - 100'	1	MARK S JOHNSON REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557968	P 3 - 100'	1	TAYLOR, CARL=& GEORGINA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347557984	P 3 - 100'	1	CONNELLY, JEFFREY W=& SUSAN D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558006	P 3 - 100'	1	CLH FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558022	P 3 - 100'	1	SD ESPLANADE LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558048	P 3 - 100'	1	JILL R AUSTIN TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558064	P 3 - 100'	1	SD ESPLANADE LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558080	P 3 - 100'	1	SD ESPLANADE LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558103	P 3 - 100'	1	SD ESPLANADE LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558129	P 3 - 100'	1	SD ESPLANADE LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558145	P 3 - 100'	1	HEFFERNAN, JAMES G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558161	P 3 - 100'	1	MASSARO, JOSEPH D=& ANN CAROL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558187	P 3 - 100'	1	L M & L J REYNOLDS REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558200	P 3 - 100'	1	BOWMAN, WILLIAM DAVID	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558226	P 3 - 100'	1	PIASEK ENTERPRISES LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558242	P 3 - 100'	1	BISCARDI, AUGUSTINE P	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558268	P 3 - 100'	1	BOCHSLER FMLY REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558284	P 3 - 52'	1	ROBINSON IV, CHARLES A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558307	P 3 - 52'	1	WENDY K MANLEY REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558323	P 3 - 52'	1	DONOVAN, DOUGLAS R=& CATHY J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558349	P 3 - 52'	1	NANCY S HEET TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347558365	P 3 - 52'	1	DAY, LORNE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558381	P 3 - 52'	1	PECCI, SCOTT N=& DONNA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558404	P 3 - 52'	1	CHARLES T GALVIN TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558420	P 3 - 52'	1	DORSEY, PAMELA F=& GERARD E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558446	P 3 - 52'	1	MACDONALD, ALAN=& LINDA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558462	P 3 - 52'	1	CAMPOBASSO, JOSEPH M=& CINDY A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558488	P 3 - 52'	1	BARRIE GRAHAM REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558501	P 3 - 52'	1	HARMON, ELZA=& PATRICIA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558527	P 3 - 52'	1	S T & P A BAKER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558543	P 3 - 52'	1	ELLIOTT, KEITH M=& SHELLEY M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558569	P 3 - 52'	1	CHARLEBOIS, PIERRE ROBERT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558585	P 3 - 52'	1	BARKER, ROBERT J=& CHERYL J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558608	P 4 - 52'	1	RRJM JOINT REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558624	P 4 - 52'	1	NELSON, WAYNE B	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558640	P 4 - 52'	1	CAMPBELL JR, HUGH P=& ANDREA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558666	P 4 - 52'	1	HUNGERFORD, CHAD J=& REBECCA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558682	P 4 - 52'	1	TROIANO, CHARLES D=& ANNETTE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558705	P 4 - 52'	1	JAMES L HADERER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558721	P 4 - 52'	1	ERUK ITS LLC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558747	P 4 - 52'	1	PENNINO, DEL ANDREW	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558763	P 4 - 52'	1	CARPENTER, KIMBERLY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558789	P 4 - 52'	1	OLESZCZUK, BRUCE A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558802	P 4 - 52'	1	STACKPOLE, MICHAEL J=& LYNN A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558828	P 4 - 52'	1	MAZZIOTTI, TRACY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558844	P 4 - 52'	1	KNOTT FAMILY 2016 TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558860	P 4 - 52'	1	MARTHA S O'REILLY LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558886	P 4 - 52'	1	ROTSKOFF, KENNETH S=& JUDITH A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558909	P 4 - 52'	1	PETERS, JERRY L=& KARI A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558925	P 4 - 52'	1	JONES SR, MICHAEL J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558941	P 4 - 52'	1	BRADLEY, ROBERT=& NATALIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558967	P 4 - 52'	1	CARUSO, RICHARD P=& DEBRA S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347558983	P 4 - 52'	1	LEITER, GARY F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559005	P 4 - 52'	1	DAVISSON, MILLICENT S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559021	P 4 - 52'	1	JAMES A BRUNO REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559047	P 4 - 52'	1	MADDRY, PAUL A=& KRISTIN L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347559063	P 4 - 52'	1	WRIGHT, JOANNE=& WALTER S	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559089	P 4 - 52'	1	THIMMARAYAPPA, MAHESHA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559102	P 4 - 52'	1	PHELPS, JEFFREY J-& SUSAN R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559128	P 4 - 52'	1	WATSON, MICHAEL A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559144	P 4 - 52'	1	TEDESCHI, JOHN F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559160	P 4 - 52'	1	WIERZBICKI, TONASZ=& MARIA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559186	P 4 - 52'	1	BUXBAUM, ROBERT D=& SUSAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559209	P 4 - 52'	1	JOANNE S VRANA REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559788	P 4 - 52'	1	RODRIGUEZ, CANDIDO	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559801	P 4 - 52'	1	QUINLAN, BRIAN=& DELIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559827	P 4 - 52'	1	O'CONNOR, GARY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559843	P 4 - 52'	1	D & H GRKOVICH LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559869	P 4 - 52'	1	LENTZ, THOMAS E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559885	P 3 - 52'	1	JOANNE C HOLT TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559908	P 3 - 52'	1	ROESSLE, NICOLE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559924	P 3 - 52'	1	JONES, RUSSELL=& SANDRA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559940	P 3 - 52'	1	KELSEY LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559966	P 3 - 52'	1	SIMONE, ANTHONY G=& KELLEY A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347559982	P 3 - 52'	1	CATHERINE R MARRON LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560007	P 3 - 52'	1	CHISM, ANNA=& EDWARD F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560023	P 3 - 52'	1	VAINISI, JANINE A=& WILLIAM A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560049	P 3 - 52'	1	YUE, LONGMEI	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560065	P 3 - 52'	1	RIEP, FRITS W=& GAIL L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560081	P 3 - 52'	1	O' NEAL REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560104	P 3 - 52'	1	RINGLAND, DENNIS J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560120	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560146	P 3 - 52'	1	ANDERSON, CARL D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560162	P 3 - 52'	1	S C & L A UECKER REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560188	P 3 - 52'	1	KOZAKIEWICZ, JOSEPH=& JANET	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560201	P 5 - 62'	1	WOODHOUSE, LORRAINE D WAITER	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560227	P 5 - 62'	1	STALL, JEFFERSON A=& PAMELA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560243	P 5 - 62'	1	ZEGLIS, DAVID=& CINDY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560269	P 5 - 62'	1	MARINO, JOHN J=& ALVERA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560285	P 5 - 62'	1	ALLEN, CHRISTOPHER G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560308	P 5 - 62'	1	FREY, NORMAN J=& JODY J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347560324	P 4 - 62'	1	MALSTROM, RONALD A=& EILEEN P	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560340	P 4 - 62'	1	DOUGLAS WELLS REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560366	P 4 - 62'	1	LAMON, DAVID M=& MARY M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560382	P 4 - 62'	1	MORGIGNO, FRANK D=& ROSANNA F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560405	P 4 - 62'	1	KARENLEE L BARNES TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560421	P 4 - 62'	1	NODDIN FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560447	P 4 - 62'	1	PATRICIA G RASMUSSEN REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560463	P 4 - 62'	1	SOULIA RODRIGUE REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560489	P 4 - 62'	1	MORBER, KATHLEEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560502	P 4 - 62'	1	JAMES, DOUGLAS M=& TAMARA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560528	P 4 - 62'	1	PAUL E NOBLE JR TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560544	P 4 - 62'	1	LOVELL, JAMES H=& SUSAN G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560560	P 4 - 62'	1	MESSINA, LAURIE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560586	P 4 - 62'	1	BENYA, ROBERT G	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560609	P 4 - 62'	1	ADAMS, SELA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560625	P 4 - 62'	1	MARK R HILDERBRANDT TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560641	P 4 - 62'	1	WILLIAMS, DAVID R=& ANNA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560667	P 4 - 62'	1	KLEI, JEFFREY C=& NANCY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560683	P 4 - 62'	1	FERRANTI JR, ALBERT A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560706	P 4 - 62'	1	BAILEN, NICHOLAS D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560722	P 4 - 62'	1	RUNYAN, ROGER EDWARD	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560748	P 4 - 62'	1	SCAVUZZO, JOHN F=& NANCY A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560764	P 4 - 62'	1	FOLEY, TIMOTHY E=& KATHLEEN A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560780	P 4 - 62'	1	DANOWSKI, GARY R=& KAREN A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560803	P 4 - 62'	1	LEONARDO, STEPHEN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560829	P 4 - 62'	1	RYLAND, KEITH CHARLES	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560845	P 4 - 62'	1	JABLONSKI, CRAIG R=& DONNA R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560861	P 4 - 62'	1	COX, BARRY M=& JUDITH L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560887	P 4 - 62'	1	BORGESE, CHRISTOPHER F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560900	P 4 - 62'	1	MOSHIDES, JOHN=& SUSAN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560926	P 4 - 62'	1	DUNFORD, MARK=& KATHY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560942	P 5 - 62'	1	VETOR, RYAN ANDREW	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560968	P 5 - 62'	1	HULL, TERESA E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347560984	P 5 - 62'	1	FRYE, EARL L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347561006	P 5 - 62'	1	PACKEVICIUS, ERIKA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347561022	P 5 - 62'	1	EUGENE GORSKI JR LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES BLOCKS D F & H	\$ 487.67
31347562021	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562047	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562063	0	0	FLOW WAY COMMUNITY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562089	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562102	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562128	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562144	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562160	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ -
31347562186	P 5 - 52'	1	SCHOLL LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562209	P 5 - 52'	1	RUSSELL, PETER=& SHARON	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562225	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562241	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562267	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562283	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562306	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562322	P 5 - 52'	1	SCHLAGER, NORMA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562348	P 5 - 52'	1	CAROL ANN ROBB TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562364	P 5 - 52'	1	KERSTING, ROBERT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562380	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562403	P 5 - 52'	1	THOMAS, BERNADETTE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562429	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562445	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562461	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562487	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562500	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562526	P 5 - 52'	1	BARNHOUSE, MICHAEL D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562542	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562568	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562584	P 5 - 52'	1	NOWAK, PAUL B=& MARY C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562607	P 5 - 52'	1	WESSELS LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562623	P 5 - 52'	1	NAGEL, CHARLES LEE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562649	P 5 - 52'	1	JOHNSON, PATRICIA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562665	P 5 - 52'	1	HARTHMAN, AUSTIN E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562681	P 5 - 52'	1	KROLL, GEOFFREY=& FRAN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347562704	P 5 - 52'	1	WHITLOCK FAMILY REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562720	P 5 - 52'	1	JOHNSON, TAMMY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562746	P 5 - 52'	1	HALE LIVING TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562762	P 5 - 52'	1	KUNZE, GREGORY S=& TONI ANN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562788	P 5 - 52'	1	FURTECELLA, EDWARD J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562801	P 5 - 52'	1	AVRAMIS, BILL G=& ANA M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562827	P 5 - 52'	1	LIGHTSEY, EDDIE L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562843	P 5 - 52'	1	BARTOLOTTA, ANTHONY L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562869	P 5 - 52'	1	THOMAS, CHRISTIAN=& SOPHIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562885	P 5 - 52'	1	MACDOUGALL, MOLLY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562908	P 5 - 52'	1	JEROME D KELLER TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562924	P 5 - 52'	1	HANNON, CATHERINE=& KEVIN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562940	P 5 - 52'	1	WEISGAL, JAMES=& NELLY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562966	P 5 - 52'	1	MURRAY, EDWARD W=& NANCY J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347562982	P 5 - 52'	1	T A & S E KNAPIK REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347563004	P 5 - 52'	1	ITZKOWITZ, MITCHELL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347563020	P 5 - 52'	1	JELINEK, ANGELIN D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347563046	P 5 - 52'	1	CHARLES GRANT CAREY REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347563062	P 5 - 52'	1	SETTEMBRINO, FRANK=& CRYSTAL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347563088	P 5 - 52'	1	RAFALOFF, HOWARD F=& CAROL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347563101	P 5 - 52'	1	KIRSCH, ROBERT W=& GAIL P	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES DILILLO PARCEL	\$ 487.67
31347700029	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700045	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700061	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700087	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700100	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700126	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700142	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700168	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700184	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700207	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700223	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700249	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700265	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700281	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347700346	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700362	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700388	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700401	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700414	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700427	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700430	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700443	0	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347700469	P 5 - 62'	1	LAPINE, EDWARD J=& KATHLEEN E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700485	P 5 - 62'	1	NICHOLAS, CHRISTOPHER	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700508	P 5 - 62'	1	KEEFE, KEVIN F=& SANDRA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700524	P 5 - 62'	1	MYERS TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700540	P 5 - 62'	1	VENESS, WAYNE R=& JACQUELINE L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700566	P 5 - 62'	1	WAGSCHAL, INGO=& SYLVIA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700582	P 5 - 62'	1	WARREN, TERRY T	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700605	P 5 - 62'	1	SHARPE, MARK=& KATHLEEN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700621	P 5 - 62'	1	MARY T POTENZO 2015 TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700647	P 5 - 62'	1	BURNS, ANTHONY=& HEIDI	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700663	P 5 - 62'	1	GEORGE HAUSEN TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700689	P 5 - 62'	1	MALONEY, LOUIS=& FRANCINE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700702	P 5 - 62'	1	JAMES R KUCHARSKI TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700728	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700744	P 5 - 62'	1	PLEASANT VALLEY ESTATES IINC	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700760	P 5 - 62'	1	STORER JR, JAMES A=& CYNTHIA W	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700786	P 5 - 62'	1	MCCARTHY, RICHARD	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700809	P 5 - 62'	1	KARAFI, DAVID JOHN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700825	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700841	P 5 - 62'	1	BERGMANN, CYNTHIA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700867	P 5 - 62'	1	ELLYN S ROGERS REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700883	P 5 - 62'	1	DONALD L BARTON REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700906	P 5 - 62'	1	LYNCH, JOSEPH W=& JUDY A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700922	P 5 - 62'	1	DECOURCY, PATRICK J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700948	P 5 - 62'	1	DANEY, KEVIN SCOTT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700964	P 5 - 62'	1	KNAPP, ANTON=& NANCY	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347700980	P 5 - 62'	1	SPRINGER, DIANE H=& WILLIAM C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347701002	P 5 - 62'	1	CONWAY, PATRICK J=& EILEEN M	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701028	P 5 - 62'	1	TRECROCI FAMILY LTD	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701044	P 5 - 62'	1	WILLIAM G MACH REV LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701060	P 5 - 62'	1	READY REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701086	P 5 - 62'	1	COSCIA, SIMONE F	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701109	P 5 - 62'	1	BOYCHUK FLORIDA TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701125	P 5 - 62'	1	JONES, VICTOR F=& LESLIE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701141	P 5 - 62'	1	LOVERUDE, JOHN T	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701167	P 5 - 62'	1	VANDERLAAN, LORI A=& PETER J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701183	P 5 - 62'	1	DISTASIO FAMILY JT LIV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701206	P 5 - 62'	1	H B & S H GREENFIELD JT/R/T	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701222	P 5 - 62'	1	LEARY, MICHAEL ROBERT	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701248	P 5 - 62'	1	MACKO, CHRISTOPHER J=& JEANNE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701264	P 5 - 62'	1	OSHAUGHNESSY FAMILY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701280	P 4 - 52'	1	GALLO, LINDA C=& LOUIS A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701303	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701329	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701345	P 4 - 52'	1	STENDAHI II, CARL PETER JOHN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701361	P 4 - 52'	1	GILL, MOHINDRAPAL SINGH=& USHA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701387	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701400	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701426	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701442	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701468	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701484	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701507	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701523	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701549	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701565	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701581	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701604	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701620	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701646	P 5 - 52'	1	MARTIN, MARY ELLEN R	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701662	P 5 - 52'	1	HONAN, MARGARET D	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701688	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67



Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347701701	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701727	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701743	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701769	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347701785	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347701808	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347701824	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347701840	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347701866	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347701882	NOT ON PA WEBSITE	0	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ -
31347701905	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701921	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701947	P 5 - 52'	1	GOLDSTONE, CRAIG SHARTIN	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701963	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347701989	P 5 - 52'	1	KRISHNASASTRY, MAMBHAMPATY V	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702001	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702027	P 5 - 52'	1	CALDWELL, BONNIE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702043	P 5 - 52'	1	SCALESE, FRANK T=& DIANA	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702069	P 5 - 52'	1	ROCKPORT REALTY TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702085	P 5 - 52'	1	JAMES J KASSAR REV TRUST	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702108	P 5 - 52'	1	MATIRE, DENNIS L	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702124	P 5 - 52'	1	OLECHNOWICZ, THOMAS E	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702140	P 5 - 52'	1	ANDERSON, STEPHEN HUMMEL	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702166	P 5 - 52'	1	COYLE, THOMAS	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702182	P 5 - 52'	1	KRON, STEVEN=& ANNA J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702205	P 5 - 52'	1	RASI, GEORGE A=& PATRICIA A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702221	P 5 - 52'	1	BROWN, KAREN J	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702247	P 5 - 52'	1	MACKENZIE, DONALD	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702263	P 5 - 52'	1	MIKLER, KRISTIN A	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702289	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702302	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702328	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702344	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner	Legal Description	O&M Total
31347702360	P 5 - 52'	1	DALY, JAMES C	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702386	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
31347702409	P 5 - 52'	1	TAYLOR MORRISON ESPLANADE	ESPLANADE GOLF AND COUNTRY CLUB OF NAPLES PHASE 3	\$ 487.67
<b>TOTAL</b>		<b>1,163</b>			<b>\$ 567,160.21</b>

## RESOLUTION 2019-24

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, in accordance with the provisions of Chapter 189.415, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

**WHEREAS**, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements;

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

#### **SECTION 1. DESIGNATION OF DATES, TIME AND LOCATION OF REGULAR MEETINGS.**

- a. **Date:** The third Thursday of each month for Fiscal Year 2020, for the period October 1, 2019 through September 30, 2020.
- b. **Time:** 1:00 P.M. (Eastern Standard Time)
- c. **Location:** The offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

**SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS.** The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

**SECTION 3. SEVERABILITY AND INVALID PROVISIONS.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**RESOLUTION 2019-24**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**SECTION 4. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 5. PROVIDING FOR AN EFFECTIVE DATE.** This Resolution shall become effective immediately upon passage

**PASSED AND ADOPTED** this 22<sup>th</sup> day of August, 2019

**ATTEST:**

**FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Andrew Miller, Chairman

# FLOW WAY

## COMMUNITY DEVELOPMENT DISTRICT

August 22, 2019

To: Board of Supervisors

From: James P. Ward  
District Manager

Subject: Audit Proposals

---

Attached is a complete unbound set of the following for the selection of the auditor for item 6 on the Agenda.

1. Analysis of Auditor Form
2. Fee Structure for Auditors
3. Bidder's List
4. Request for Proposal Master Form
5. Berger Toombs Proposal
6. Grau and Associates Proposal

Be sure to fill out the audit analysis form before the meeting, that will be used for selection of the auditor.

Thank you and if you have any questions, please let me know.

# Flow Way Community Development District

## Analysis of Auditor Proposals

Firm Names:

Grau                      Berger

**1. Mandatory Elements**

a. The audit firm is independent and licensed to practice in Florida.

Y                      Y

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

Y                      Y

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

Y                      Y

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

Y                      Y

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

Y                      Y

Legend for Mandatory Elements:  
Y = Meets Criteria  
N = Does Not Meet Criteria

**2. Technical Qualifications:**

Point  
Range

**a. Expertise and Experience**

(1)The firm's past experience and performance on comparable government engagements.

1-5                      5                      5

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5                      5                      4

(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

1-5                      5                      5

**b. Audit Approach**

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5                      5                      4

(2) Adequacy of sampling techniques

1-5                      5                      5

(3) Adequacy of analytical procedures

1-5                      5                      5

**Sub-Total: Technical**

30                      28

**Total Points: Technical**

30                      28

**3. Price:**

1-5                      4                      5

2019                      4300                      4015

2020                      4400                      4015

2021                      4500                      4170

2022                      4600                      4170

2023                      4700                      4325

**Total Points: Price**

22500                      20695

**Total Points: Technical/Price:**

34                      33

# Flow Way Community Development District

## Analysis of Auditor Proposals

Firm Names:

\_\_\_\_\_

**1. Mandatory Elements**

a. The audit firm is independent and licensed to practice in Florida.

\_\_\_\_\_

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

\_\_\_\_\_

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

\_\_\_\_\_

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

\_\_\_\_\_

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

\_\_\_\_\_

Legend for Mandatory Elements:

Y = Meets Criteria

N = Does Not Meet Criteria

\_\_\_\_\_

**2. Technical Qualifications:**

**Point  
Range**

**a. Expertise and Experience**

(1)The firm's past experience and performance on comparable government engagements.

1-5

\_\_\_\_\_

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5

\_\_\_\_\_

(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

1-5

\_\_\_\_\_

**b. Audit Approach**

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5

\_\_\_\_\_

(2) Adequacy of sampling techniques

1-5

\_\_\_\_\_

(3) Adequacy of analytical procedures

1-5

\_\_\_\_\_

**Sub-Total: Technical**

**Total Points: Technical**

\_\_\_\_\_

\_\_\_\_\_

**3. Price:**

1-5

**Total Points: Price**

\_\_\_\_\_

\_\_\_\_\_

**Total Points: Technical/Price:**

\_\_\_\_\_

**Flow Way Community Development District  
Audit Fee Proposals**

<b>Firm</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Total</b>
<b>Grau and Associates</b>	\$ 4,300.00	\$ 4,400.00	\$ 4,500.00	\$ 4,600.00	\$ 4,700.00	<b>\$ 22,500.00</b>
<b>Berger Toombs</b>	\$ 4,015.00	\$ 4,015.00	\$ 4,170.00	\$ 4,170.00	\$ 4,325.00	<b>\$ 20,695.00</b>



## Bidder's List

### Request for Proposals – Professional Audit Services For the Fiscal Year's 2019-2023

Mr. Jay Gaines  
Berger, Toombs, Elam, Gaines & Frank  
600 Citrus Avenue  
Suite 200  
Ft. Pierce, Florida 34950  
Phone: 772-461-6120  
[JGaines@BTEF-CPAS.com](mailto:JGaines@BTEF-CPAS.com)

Ms. Linda Dufresne  
Dufresne & Associates  
385 Stiles Avenue  
Orange Park, Florida 32073  
Phone: 904-278-8980  
[Linda@dufresnecpas.com](mailto:Linda@dufresnecpas.com)

Mr. Antonio Grau  
Grau and Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
Phone 561-994-9299  
[tony@graucpa.com](mailto:tony@graucpa.com)

William Benson  
Keefe, McCullough & Company  
6550 North Federal Highway  
Suite 410  
Fort Lauderdale, Florida 33308  
Phone 954 771 0896  
[Bill.Benson@kmccpa.com](mailto:Bill.Benson@kmccpa.com)

Ms. Tammy Campbell  
McDermitt Davis & Company, LLC  
605 East Robinson Street  
Suite 635  
Orlando, Florida 32801  
Phone: (407) 843-5406  
[tcampbell@mcdermittdavis.com](mailto:tcampbell@mcdermittdavis.com)

**Bidder's List**

**Request for Proposals – Professional Audit Services  
For the Fiscal Year's 2019-2023**

Stephen C. Riggs, IV, CPA  
Carr Riggs & Ingram  
151 Mary Esther Boulevard  
Suite 301  
Mary Esther, Florida 32569  
Phone 850-244-8395  
[scriggs@cricpa.com](mailto:scriggs@cricpa.com)

**FLOW WAY  
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES**

**July 3, 2019**

**Prepared by:**

***JPWard & Associates, LLC  
2900 Northeast 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334***

***James P. Ward  
District Manager***

***E-mail: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)***

***Phone: (954) 658-4900***

## TABLE OF CONTENTS

### I. PROPOSAL REQUIREMENTS

- A. Legal Notice
- B. General Information
- C. Subcontracting
- D. Insurance

### II. NATURE OF SERVICES REQUIRED

- A. Scope of Work to be Performed
- B. Auditing Standards to be Followed
- C. Reports to be Issued
- D. Special Considerations
- E. Working Paper Retention and Access to Working Papers

### III. DESCRIPTION OF THE GOVERNMENT

- A. Name and Telephone Number of Contact Persons/Location of Offices
- B. Background Information
- C. Budgetary Basis of Accounting
- D. Pension Plans
- E. Blended Component Units
- F. Joint Ventures

### IV. TIME REQUIREMENTS

- A. Date Audit May Commence
- B. Schedule for each Fiscal Year Audit
  - 1. Fieldwork
  - 2. Draft Reports
- C. Date Final Report is Due

### V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

- A. Assistance during Audit
- B. Information Solutions (IS) Assistance
- C. Statements and Schedules to be Prepared by the District
- D. Auditor Work Location
- E. Report Preparation

VI. PROPOSAL REQUIREMENTS

A. Technical Proposal

1. General Requirements
2. Independence
3. License to Practice in Florida
4. Firm Qualifications and Experience
5. Partner, Supervisory and Staff Qualifications and Experience
6. Prior Engagements with the District
7. Similar Engagements with Other Government Entities
8. Specific Audit Approach
9. Identification of Anticipated Potential Audit Problems
10. Report Format

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price
2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each
3. Out-of-pocket Expenses in the Total All-inclusive Maximum Price and Reimbursement Rates
4. Rates for Additional Professional Services
5. Manner of Payment

VII. EVALUATION PROCEDURES

A. Review of Proposals

B. Evaluation Criteria

1. Mandatory Elements
2. Technical Qualifications
3. Price

C. Oral Presentations

D. Final Selection

E. Right to Reject Proposals

**APPENDICES**

A. Format for Total All-Inclusive Maximum Price

B. Ranking Form

C. Agreement for Auditing Services

**FLOW WAY COMMUNITY DEVELOPMENT DISTRICT  
(Hereinafter called "District")  
REQUEST FOR PROPOSALS**

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The FLOW WAY Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2019** and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2023**.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Sealed technical and dollar cost proposals will be received by the District Manager's office until **11:00 a.m., on July 31, 2019, located at 2900 Northeast 12<sup>th</sup> Terrace, Suite 1, Oakland Park, Florida 33334**. Proposals received after this time will be returned unopened.

The Proposer shall submit a sealed and clearly marked envelope that includes both a pdf file along with seven (7) printed Technical and Dollar Cost Proposals to be marked as follows: **"FLOW WAY Community Development District, Professional Auditing Services Proposal."**

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **11:00 a.m., on Wednesday, July 31, 2019**.

Proposals submitted will be evaluated by a five (5) member Auditor Selection Committee, ("Selection Committee"). The Audit Selection Committee consists of the five (5) members' of the Board of Supervisor's, who will review submissions.

The District reserves the right to retain all proposals submitted and to use, without compensation, any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District of and the firm selected.

The District reserves the right to reject any or all proposals submitted or to retain all proposals submitted and to use without compensation any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of all of the conditions contained this Request for Proposal.

B. General Information

During the evaluation process, the Selection Committee and the District reserve the right, where it may serve the District best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

It is anticipated the selection of a firm will be completed no later than September 2019. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2019.

C. Subcontracting

No subcontracting will be permitted. Any firm who submits a proposal, which contains any subcontracting work, shall be considered non-responsive and the District will not give any further consideration to the proposal.

D. Insurance Requirements

**Worker's Compensation** – Statutory Limits of Florida Statutes.

**Commercial General Liability** – Occurrence Form patterned after the current I.S.O. form with no limiting endorsements. Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence

**Automobile Liability** - \$500,000 each Occurrence Owned/Non-owned/Hired Automobile Included.

The District, its agents and employee's must be named as "ADDITIONAL INSURED" on the insurance Certificate for Commercial General Liability.

**Errors and Omissions** - \$5,000,000 single limit per occurrence.

Proposer warrants that it is willing and able to obtain insurance coverage, throughout the entire term of the contract and any renewals thereof.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The District also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

B. Auditing Standards to be followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following standards:

- 1) Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
- 2) The standards for financial audits set forth in the most current applicable U.S. General Accounting Office's (GAO) Government Auditing Standards.
- 3) The most current applicable provisions of the Federal Single Audit Act of 1984 (as amended).
- 4) The most current applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.
- 5) The most current applicable Codification of Governmental Accounting and Financial Reporting Standards as promulgated by the Governmental Accounting Standards Board The most current applicable Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.
- 6) The most current applicable Government Auditing Standards published by the Comptroller General of the United States.
- 7) The most current applicable Audit and Accounting Guide-Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.
- 8) The most current applicable Statements and interpretations issued by the Financial Accounting Standards Board.
- 9) Applicable Florida Statutes.
- 10) Regulations of the State of Florida Department of Financial Services
- 11) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits)
- 12) Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.



C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.
3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. No reportable conditions discovered by the auditors shall be reported to management.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

**Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the Board of Supervisor's, the District Manager and a copy to the District Attorney.**

D. Special Considerations

1. The District currently, may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
2. The District retains the right to use any audited financials statements in any Official Statement issued by the District without the express consent of the Auditor.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period.

**THE AUDITOR SHALL PROVIDE A COMPLETE ELECTRONIC COPY OF THE WORKING PAPERS TO THE DISTRICT MANAGER AT THE COMPLETION OF THE AUDIT, PRIOR TO THE FINAL PAYMENT OF THE AUDITING FEES, BY THE DISTRICT.**

**The electronic copy shall be in Microsoft Word or Excel.**

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons/Location of Offices

The auditor's principal contact with the District will be James P. Ward, District Manager or a designated representative, who will coordinate the assistance to be provided by the District to the auditor.

B. A copy of the District's Budget for the audit period and the Audited Financial Statements for the prior Fiscal Year is available by contacting the District Manager.

C. Budgetary Basis of Accounting

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

D. Pension Plans - NONE

E. Blended Component Units - NONE

The District is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, there are no blended component units included in the District financial statements.

F. Joint Ventures - NONE

IV. TIME REQUIREMENTS

A. Date Audit May Commence

The District will have all records ready for audit for by October 15<sup>th</sup> of each Fiscal Year.

B. Schedule for each Fiscal Year Audit

Each of the following should be completed by the auditor, no later than the dates indicated.

1. Fieldwork

The auditor shall complete all fieldwork by November 30<sup>th</sup> of each year.

2. Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by December of each year.

C. Date Final Report is Due - 1 business day from Management Approval

The Auditor shall prepare draft financial statements, notes and all required supplementary information.

The final report should be delivered to the **District Manager at 2900 Northeast 12<sup>th</sup> Terrace, Suite 1, Oakland Park, Florida 33334.**

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. The District staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of District and provided to the auditor to transmit. In addition any required hours of clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

B. Information Solutions (IS) Assistance

The District Manager also be available to provide systems documentation and explanations. The auditor will be provided computer time and limited read only access to the use of the District computer hardware and software.

C. Statements and Schedules to be Prepared by the District.

Statement or Schedule

Bank Confirmations  
Construction in Progress  
GFA Roll Forward  
Contract/Retainage Payable  
Accounts Payable  
Accounts Receivable  
Investments/Accrued Interest Receivable  
Operating Transfers  
Equity Accounts Detail  
Bond Reserve Requirements  
Amortization/Depreciation Schedules  
Interest Expense  
Debt Amortization Schedules

D. Auditor Work Location

All work must be handled at the office of the Auditor and the District will provide all files to the Auditor electronically and the Auditor will be provided limited read only access to the District's electronic system.

E. Report Preparation

Report preparation and editing shall be the responsibility of the auditor and the Auditor shall deliver 1 printed original of the Audited Financial Statements and one (1) electronic file in word and one (1) electronic file in pdf format.

VI. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

The purpose of the Technical and Dollar Cost Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical and Dollar Cost Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal The Proposal should be prepared simply and

economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of the District as defined by generally accepted auditing standards/the most current applicable U.S. General Accounting Office's *Government Auditing Standards*.

The firm also should provide an affirmative statement that it is independent of all of the component units of the District as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the District for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as, an

explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the District

List separately all engagements within the last five years, ranked on the basis of total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as District's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the District's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District .

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be proposal is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal. Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District .
- c. A Total All-Inclusive Maximum Price for the Audited Financial Statements for each Fiscal Year.

3. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates in Florida Statutes.

5. Manner of Payment

Progress payments will be made in accordance with the Florida Prompt Payment Act.



## VII. EVALUATION PROCEDURES

### A. Review of Proposals

The SELECTION COMMITTEE will evaluate and rank the proposals. Each member of the SELECTION COMMITTEE will evaluate and rank each technical proposal by each of the criteria described in Section VII B below.

After the rankings for the firms have been established, the sealed dollar cost proposal will be opened and will be utilized for the ranking of the firms.

### B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals ranked for both technical qualifications. The following represent the principal selection criteria, which will be considered during the evaluation process.

#### 1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the District
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

#### 2. Technical Qualifications:

##### a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements.
- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, with

state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

Proposals shall be ranked on the basis of their Technical Qualifications by each member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price.

Upon reconciliation of the weighted scores defined above, the proposal with the lowest average ranking score will be ranked one (1), the proposal with the second lowest average ranking score will be ranked two (2), and so on until all proposals are scored and ranked. The proposal ranked one (1), in the ranking form provided in the attachment (Appendix C), will be recommended by the SELECTION COMMITTEE to the District for award of the contract.

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted

and confirmed in the contract between the District and the firm selected. The District reserves the right to reject any or all proposals.

**APPENDIX A**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**AUDITED FINANCIAL STATEMENTS**

Fee shall include all services, including but not limited to Out-of-Pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax, copies.

<b>Fiscal Year 2019</b>	_____
<b>Fiscal Year 2020</b>	_____
<b>Fiscal Year 2021</b>	_____
<b>Fiscal Year 2022</b>	_____
<b>Fiscal Year 2023</b>	_____
<b>TOTAL ALL YEARS</b>	_____

**APPENDIX B**

**AUDITOR RANKING FORM**

**INCLUDED AT END OF RFP**

**APPENDIX C**

**Agreement for Auditing Services**

**AGREEMENT  
BETWEEN THE  
FLOW WAY COMMUNITY DEVELOPMENT DISTRICT  
AND  
\_\_\_\_\_  
FOR  
PROFESSIONAL AUDITING SERVICES**

This Agreement, is made and entered into the \_\_\_ day of \_\_\_\_\_, 2019 by and between the FLOW WAY Community Development District , a Florida municipal corporation, (“DISTRICT”), and \_\_\_\_\_ (“AUDITOR”) for the audit of the DISTRICT’S financial statements for the fiscal year ending September 30, 2019 and for each fiscal year thereafter through September 30, 2023.

WITNESSETH:

WHEREAS, the DISTRICT and Section 218.39, Florida Statutes, require that the DISTRICT shall provide annually for an audit of the financial statements of the DISTRICT; and

WHEREAS, the DISTRICT, undertook a selection process in seeking a firm to perform the required financial audit; and

WHEREAS, proposals were evaluated and ranked by an Auditor Selection Committee; and

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT’S financial statements for the Fiscal Year ending September 2019 and for each fiscal year thereafter through September 30, 2023, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

WHEREAS, DISTRICT and AUDITOR desire to enter into an Agreement whereby the duties and obligations each to the other are set forth.

**IN CONSIDERATION OF THE MUTUAL COVENANTS AND CONDITIONS HEREIN EXPRESSED AND THE FAITHFUL PERFORMANCE OF ALL SUCH COVENANTS AND CONDITIONS, THE PARTIES AGREE AS FOLLOWS:**

**SECTION 1. SCOPE OF AUDIT**

1.1 The audit must meet the requirements identified in the Request for Proposals for Professional Auditing Services dated \_\_\_\_\_, ("RFP") is attached hereto and made a part hereof, as Exhibit "A," and the AUDITOR'S Technical Proposal and the Sealed Dollar Cost Proposal are attached hereto and made a part hereof as Exhibit "B." AUDITOR shall perform the scope of work, issue reports, comply with the Special Considerations and follow the auditing standards, as described in Exhibit "A," Section II, Nature of Services Required.

1.2 AUDITOR shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the District Manager and the District Attorney.

1.3 AUDITOR agrees that certain books and records may be made available prior to the time when others may be made available, and certain funds may be audited and such audit for those funds completed prior to the time that other funds are so audited and completed. It is contemplated that those funds audited separately and reported separately will be completed and the audit report furnished as soon as possible. In any event, the final audit report shall be furnished to the DISTRICT no later than January 31st of each fiscal year. The DISTRICT agrees that all records, documentation, and information requested in connection with the audit will be made available, that all material information will be disclosed, and that the AUDITOR will have the full cooperation of the DISTRICT and the District's agents. As required by generally accepted auditing standards, the AUDITOR will make specific inquiries of the DISTRICT about the representations embodied in the financial statements, the effectiveness of the internal control structure, the DISTRICT'S compliance with certain laws and regulations, and obtain a representation letter from the DISTRICT about these matters. The responses to the AUDITOR'S inquiries, the written representations and the results of audit tests comprise the evidential matter that will be relied upon in forming an opinion on the financial statements.

1.4 AUDITOR agrees and acknowledges that AUDITOR is prohibited from exempting provisions in the RFP or in this Agreement in any of AUDITOR'S reports prepared pursuant to this Agreement.

1.5 AUDITOR agrees and acknowledges that District Attorney shall review and approve of the litigation section of the Audited Financial Statements prior to its publication.

1.6 AUDITOR agrees and acknowledges that upon execution of this Agreement, AUDITOR shall provide in writing, to the District Manager, AUDITOR'S contact person, who shall be responsible for the DISTRICT'S audit.

**SECTION 2. TERM**

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2023, subject to the termination provisions contained herein.

2.2 The DISTRICT'S fiscal year is from October 1 through September 30. The audit field work should be substantially completed no later than November 30th of each fiscal year and the financial statements and the final signed report delivered to the DISTRICT by January 15<sup>th</sup> of each fiscal year. Time shall be deemed to be of the essence in performing the duties obligations and responsibilities required by this Agreement, however these dates may be changed each year by the District and AUDITOR. AUDITOR shall comply with all dates as described in Exhibit "A" and with the time schedules for subsequent audit years.

### SECTION 3. COMPENSATION

3.1 DISTRICT agrees to pay AUDITOR, the agreed to amount, as set forth in Exhibits "A", which amount shall be accepted by AUDITOR as full compensation for all such work, which shall include provisions for out-of-pocket expenses. It is acknowledged and agreed by AUDITOR that these amounts are the maximum payable and constitute a limitation upon DISTRICT'S obligation to compensate AUDITOR for its services related to this Agreement. This maximum amount, however, does not constitute a limitation of any sort, upon AUDITOR'S obligation to perform all items of work required by or which can be reasonably inferred from the Scope of Services.

3.2. AUDITOR may submit an invoice for compensation, developed and agreed upon by the District Manager and AUDITOR, no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days of the end of the month except the final invoice which must be received no later than sixty (60) days after this Agreement expires. Invoices shall designate the nature of the services performed and shall also show a summary of fees and expenses with accrual of the total and credits for portions paid previously, and shall allocate the billing costs to the appropriate fund or combination of funds. Each statement shall show the proportion of the guaranteed maximum payment that has been expended through previous billings.

3.3. DISTRICT shall pay AUDITOR within thirty (30) calendar days of receipt of AUDITOR'S proper statement. To be deemed proper, all invoices must comply with the requirements set forth in this Agreement and must be submitted on the form and pursuant to instructions prescribed by the District Manager. AUDITOR shall provide a complete copy of the working papers to DISTRICT at the completion of the audit, prior to the final payment of the auditing fees by the DISTRICT. DISTRICT shall withhold ten percent (10%) from each billing pending delivery of the AUDITOR'S final reports. Additionally, payment may be withheld by the District Manager, for failure of AUDITOR to comply with a term, condition or requirement of this Agreement.

3.4 Notwithstanding any provision of this Agreement to the contrary, District Manager, may withhold, in whole or in part, payment (in addition to the ten percent (10%) described above) to the extent necessary to protect itself from loss on account of inadequate or defective work which has not been remedied or resolved in a manner satisfactory to District Manager. The amount withheld shall not be subject to payment of interest by DISTRICT.

3.5 Payment shall be made to AUDITOR at:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



3.6 AUDITOR agrees to keep such records and accounts as may be necessary in order to record complete and correct entries as to personnel hours charged and any expenses for which AUDITOR receives reimbursement for a period of at least three years after completion of the work provided for in this Agreement. Such books and records shall be available at all reasonable times for examination and audit by DISTRICT.

3.7 If it should become necessary for DISTRICT to request AUDITOR to render any additional services to either supplement the services described in the RFP or to perform additional work as a result of the specific recommendations included in any report issued pursuant to this Agreement, such additional work shall be performed only if set forth in an addendum to this Agreement. Any such additional work agreed to by both parties shall be performed at the same rate in the schedule of fees and expenses included in the sealed dollar cost bid, or if in subsequent fiscal years, at the agreed upon schedule.

#### SECTION 4. TERMINATION

4.1 This Agreement may be terminated by the District for any reason upon not less than ten (10) days written notice to Auditor in accordance with the Notices section of this Agreement.

4.4 In the event this Agreement is terminated, AUDITOR shall be paid for any services performed to the date the Agreement is terminated; however, upon being notified of DISTRICT'S election to terminate, AUDITOR shall refrain from performing further services or incurring additional expenses under the terms of this Agreement. AUDITOR acknowledges and agrees that Ten Dollars (\$10.00) of the compensation to be paid by DISTRICT, the adequacy of which is hereby acknowledged by AUDITOR, is given as specific consideration to AUDITOR for DISTRICT'S right to terminate this Agreement for convenience.

4.5 In the event this Agreement is terminated, any compensation payable by DISTRICT shall be withheld until all documents are provided to DISTRICT pursuant to Section 7.2 of this Agreement.

#### SECTION 5. INDEMNIFICATION

AUDITOR shall at all times hereafter indemnify, hold harmless and, at District's option, pay for an attorney selected by the District, after consultation with AUDITOR, to defend DISTRICT, its officers, agents servants, and employees against any and all claims, losses, liabilities, and expenditures of any kind, including attorney fees, court costs, and expenses, caused by negligent act or omission of AUDITOR, its employees, agents, servants, or officers, or accruing, resulting from, or related to the subject matter of this Agreement including, without limitation, any and all claims, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. The provisions of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by the District Manager and the District Attorney, any sums due AUDITOR under this Agreement may be retained by DISTRICT until all of DISTRICT'S claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by DISTRICT.

#### SECTION 6. INSURANCE

6.1 In order to insure the indemnification obligation contained above, AUDITOR shall, as a minimum, provide, pay for, and maintain in force at all times during the term of this Agreement, the

insurance coverages and any renewals thereof, as required by the Request for Qualifications.

6.2 AUDITOR shall furnish to the District Manager, Certificates of Insurance or endorsements evidencing the insurance coverages specified by the DISTRICT, and DISTRICT shall approve such certificates prior to beginning performance of work under this Agreement.

6.3 Coverage is not to cease and is to remain in force (subject to cancellation notice) until all performance required of AUDITOR is completed. All policies must be endorsed to provide DISTRICT with at least thirty (30) days' notice of cancellation and/or material changes. If any of the insurance coverages will expire prior to the completion of the work, copies of renewal policies shall be furnished at least thirty (30) days prior to the date of their expiration.

## SECTION 7. MISCELLANEOUS

7.1 Copies of Report. AUDITOR agrees to furnish DISTRICT with copies of the Audited Financial Statements identified in the Request for Proposals.

7.2 Ownership Of Documents. Unless otherwise provided by law, any and all reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of DISTRICT. In the event of termination of this Agreement, any reports, photographs, surveys and other data and documents prepared by AUDITOR, whether finished or unfinished, shall become the property of DISTRICT and shall be delivered by AUDITOR to the District Manager within seven (7) days of termination of this Agreement by either party. Any compensation due to AUDITOR shall be withheld until all documents are received as provided herein.

7.3 Audit And Inspection Rights And Retention Of Records. DISTRICT shall have the right to audit the books, records and accounts of AUDITOR that are related to this Project. AUDITOR shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to the Project.

AUDITOR shall preserve and make available, at reasonable times for examination and audit by DISTRICT, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.), if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement, unless AUDITOR is notified in writing by DISTRICT of the need to extend the retention period. Such retention of such records and documents shall be at AUDITOR'S expense. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three (3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If the Florida Public Records Act is determined by DISTRICT to be applicable to AUDITOR'S records, AUDITOR shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by AUDITOR. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for DISTRICT'S disallowance and recovery of any payment upon such entry.

In addition, AUDITOR shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

In addition, AUDITOR shall provide a complete copy of all working papers to the DISTRICT, prior to final payment by the DISTRICT, in accordance with the RFP for AUDITOR services.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

7.4 Policy Of Non-Discrimination. AUDITOR shall not discriminate against any person in its operations, activities or delivery of services under this Agreement.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws.

7.5 Public Entity Crime Act. AUDITOR represents that the execution of this Agreement will not violate the Public Entity Crime Act (Section 287.133, Florida Statutes), which essentially provides that a person or affiliate who is a contractor, consultant or other provider and who has been placed on the convicted vendor list following a conviction for a Public Entity Crime may not submit a bid on a contract to provide any goods or services to DISTRICT, may not submit a bid on a contract with DISTRICT for the construction or repair of a public building or public work, may not submit bids on leases of real property to DISTRICT, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with DISTRICT, and may not transact any business with DISTRICT in excess of the threshold amount provided in Section 287.017, Florida Statutes, for category two purchases for a period of thirty six (36) months from the date of being placed on the convicted vendor list. Violation of this section shall result in termination of this Agreement and recovery of all monies paid hereto, and may result in debarment from DISTRICT'S competitive procurement activities.

In addition to the foregoing. AUDITOR further represents that there has been no determination, based on an audit, that it committed an act defined by Section 287.133, Florida Statutes, as a "public entity crime" and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether AUDITOR has been placed on the convicted vendor list.

7.6 Independent Contractor. AUDITOR is an independent contractor under this Agreement. Services provided by AUDITOR pursuant to this Agreement shall be subject to the supervision of AUDITOR. In providing such services, neither AUDITOR nor its agents shall act as officers, employees or agents of the DISTRICT. Personnel policies, tax responsibilities, social security and health insurance, employee benefits, purchasing policies and other similar administrative procedures applicable to services rendered under this Agreement shall be those of AUDITOR. This Agreement shall not constitute or make the parties a partnership or joint venture.

7.7 Third Party Beneficiaries. Neither AUDITOR nor DISTRICT intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against either of them based upon this Agreement the parties expressly acknowledge that it is not their intent to create any rights or obligations in any third person or entity under this Agreement.

7.8 Notices. Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail postage prepaid return receipt requested or by hand delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set

forth herein until changed in writing in the manner provided in this section for the present, the parties designate the following:

**As to District:**

FLOW WAY Community Development District  
2900 Northeast 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334  
Attention: James P. Ward, District Manager

**With a Copy to:**

Coleman, Yovanovich & Koester, P.A.  
Northern Trust Building  
4001 Tamiami Trail N., Suite 300  
Naples, Florida 34103  
Attention: Mr. Greg Urbancic, District Attorney

**As to Auditor:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.9 Assignment And Performance. Neither this Agreement nor any interest herein shall be assigned, transferred, or encumbered by either party. In addition, AUDITOR shall not subcontract any portion of the work required by this Agreement.

AUDITOR represents that all persons delivering the services required by this Agreement have the knowledge and skills, either by training, experience, education, or a combination thereof, to adequately and competently perform the duties, obligations, and services set forth in Exhibit "F" and to provide and perform such services to DISTRICT'S satisfaction for the agreed compensation.

AUDITOR shall perform its duties, obligations and services under this Agreement in a skillful and respectable manner. The quality of AUDITOR'S performance and all interim and final product(s) provided to or on behalf of DISTRICT shall be comparable to the best local and national standards.

7.10 Conflicts. Neither AUDITOR nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with AUDITOR'S loyal and conscientious exercise of judgment related to its performance under this Agreement.

AUDITOR agrees that none of its officers or employees shall, during the term of this Agreement, serve as an expert witness against DISTRICT in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process. Further, AUDITOR agrees that such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or

prejudicial to the interests of DISTRICT in connection with any such pending or threatened legal or administrative proceeding. The limitations of this section shall not preclude AUDITOR or any other persons from representing themselves in any action or in any administrative or legal proceeding.

In the event AUDITOR is permitted to utilize subcontractors to perform any services required by this Agreement, AUDITOR agrees to prohibit such subcontractors, by written contract, from having any conflicts within the meaning of this section.

7.11 Contingency Fee. AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for AUDITOR, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for AUDITOR, any fee, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For a breach or violation of this provision, DISTRICT shall have the right to terminate this Agreement without liability at its discretion or to deduct from the Agreement price or otherwise recover the full amount of such fee, percentage, gift or consideration.

7.12 Materiality And Waiver Of Breach. DISTRICT and AUDITOR agree that each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof.

DISTRICT'S failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

7.13 Compliance With Laws. AUDITOR shall comply with all federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

7.14 Severance. In the event a portion of this Agreement is found by a court of competent jurisdiction to be invalid, the remaining provisions shall continue to be effective unless DISTRICT or AUDITOR elects to terminate this Agreement. An election to terminate this Agreement based upon this provision shall be made within seven (7) days after the finding by the court becomes final.

7.15 Joint Preparation. The parties acknowledge that they have sought and received whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

7.16 Priority Of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in Articles 1 through 7 of this Agreement shall prevail and be given effect.

7.17 Applicable Law And Venue. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the courts in Collier County, Florida.

7.18 Amendments. No modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement.

7.19 Drug-Free Workplace. AUDITOR shall maintain a Drug Free Workplace.

7.20 Prior Agreements. This Agreement and its attachments constitute the entire agreement between AUDITOR and DISTRICT, and this document incorporates and includes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless set forth in writing in accordance with Section 7.18 above.

7.21 Incorporation By Reference. The truth and accuracy of each "Whereas" clause set forth above is acknowledged by the parties. The attached Exhibits "A" and "B" are incorporated hereto and made a part of this Agreement.

7.22 Multiple Originals. This Agreement may be fully executed in FIVE (5) copies by all parties each of which, bearing original signatures, shall have the force and effect of an original document.

7.23 Headings. Headings are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

7.24 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

7.25 Survival Of Provisions. Any terms or conditions of this Agreement that require acts beyond the date of its termination shall survive the termination of this Agreement, shall remain in full force and effect unless and until the terms of conditions are completed, and shall be fully enforceable by either party.

AGREEMENT BETWEEN THE DISTRICT AND \_\_\_\_\_ FOR PROFESSIONAL AUDITING SERVICES.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the \_\_\_\_ day of \_\_\_\_\_, 2019; and \_\_\_\_\_ authorized to execute same, through its \_\_\_\_\_.

**FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

By: \_\_\_\_\_  
Andrew Miller, Chairman

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_ day of \_\_\_\_\_, 2019

WITNESS:

**AUDITOR**

\_\_\_\_\_

\_\_\_\_\_

Print Name

By: \_\_\_\_\_

\_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name

Title: \_\_\_\_\_

\_\_\_\_ day of \_\_\_\_\_, 2019

# Flow Way Community Development District

## Analysis of Auditor Proposals

Firm Names:	Berger	Grau	McDermitt			
<b>1. Mandatory Elements</b>						
a. The audit firm is independent and licensed to practice in Florida.						
b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.						
c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.						
d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.						
e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)						
Legend for Mandatory Elements: Y = Meets Criteria N = Does Not Meet Criteria						
<b>2. Technical Qualifications:</b>						
	<b>Point Range</b>					
<b>a. Expertise and Experience</b>						
(1)The firm's past experience and performance on comparable government engagements.	1-5					
(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.	1-5					
(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)	1-5					
<b>b. Audit Approach</b>						
(1) Adequacy of proposed staffing plan for various segments of the engagement	1-5					
(2) Adequacy of sampling techniques	1-5					
(3) Adequacy of analytical procedures	1-5					
<b>Sub-Total: Technical</b>						
<b>Total Points: Technical</b>						
<b>3. Price:</b>						
	1-5					
<b>Total Points: Price</b>						
<b>Total Points: Technical/Price:</b>						



**FLOW WAY COMMUNITY  
DEVELOPMENT DISTRICT**

**PROPOSAL FOR AUDIT SERVICES**

---

**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

July 31, 2019

## TABLE OF CONTENTS

<u>DESCRIPTION OF SECTION</u>	<u>PAGE</u>
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
Arbitrage Rebate Services	6
A. Governmental Auditing Experience	7-14
B. Fee Schedule	15
C. Scope of Work to be Performed	15
D. Resumes	16-31
E. Peer Review Letter	32



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

July 31, 2019

Flow Way Community Development District  
James Ward, District Manager  
2900 NE 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Flow Way Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Flow Way Community Development District. We will provide you with top quality, responsive service.

## **Experience**

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

Member AICPA

- 1 -  
Member AICPA Division For CPA Firms  
Private Companies Practice Section

Member FICPA

Flow Way Community Development District  
July 31, 2019

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Flow Way Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines & Frank*

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

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	6
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	<u>27</u>

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a master's degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor –in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to insure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Flow Way Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

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

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.



## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

## **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### **Quality Control Program**

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately seventy five audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Capron Trail Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Port of the Islands Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Celebration Pointe Community  
Development District

Amelia Concourse Community  
Development District

Channing Park Community  
Development District

Anthem Park Community  
Development District

Cheval West Community  
Development District

Arborwood Community Development  
District

City Center Community Development  
District

Bannon Lakes Community  
Development District

Colonial Country Club Community  
Development District

Beacon Lakes Community  
Development District

Creeside at Twin Creeks Community  
Development District

Candler Hills East Community  
Development District

Deer Run Community Development  
District

Capron Trail Community Development  
District

Diamond Hill Community  
Development District

Cedar Hammock Community  
Development District

Eagle Point Community Development  
District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Eastlake Oaks Community Development District	Legends Bay Community Development District
Easton Park Community Development District	Live Oak No 2 Community Development District
Estancia @ Wiregrass Community Development District	Marshall Creek Community Development District
Forest Brooke Community Development District	Meadow View at Twin Lakes Community Development District
Gramercy Park Community Development District	Meadow Point III Community Development District
Greyhawk Landing Community Development District	Meadow Point IV Community Development District
Griffin Lakes Community Development District	Midtown Miami Community Development District
Habitat Community Development District	Mira Lago Community Development District
Harmony Community Development District	Narcoossee Community Development District
Heritage Harbor Community Development District	New Port Tampa Bay Community Development District
Heritage Isles Community Development District	Overoaks Community Development District
Heritage Lake Park Community Development District	Panther Trace 2 Community Development District
Heritage Palms Community Development District	Pine Island Community Development District
Julington Creek Community Development District	Pine Ridge Community Development District
Lake Bernadette Community Development District	Piney-Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Remington Community Development District	Southern Hills Plantation III Community Development District
Renaissance Commons Community Development District	St. John's Forest Community Development District
Reserve Community Development District	Stoneybrook West Community Development District
Reserve at Pradera Community Development District	Tern Bay Community Development District
Ridgewood Trails Community Development District	Terracina Community Development District
River Hall Community Development District	Twin Creeks North Community Development District
River Place on the St. Lucie Community Development District	Valencia Acres Community Development District
Riverwood Community Development District	Villages of Bloomingdale Community Development District
Riverwood Estates Community Development District	Westside Community Development District
Rolling Hills Community Development District	Willow Creek Community Development District
Sampson Creek Community Development District	Winston Trails Community Development District
Seminole Improvement District	
Solterra Resort Community Development District	
South Village Community Development District	
Southern Hills Plantation I Community District	

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Town of Ocean Breeze Park
Jobs and Education Partnership	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Boggy Creek Community Development District  
Coquina Water Control District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution



## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,015 for the years ended September 30, 2019 and 2020, \$4,170 for the years ended September 30, 2021 and 2022, and \$4,325 for the year ended September 30, 2023. The fee is contingent upon the financial records and accounting systems of Flow Way Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Flow Way Community Development District as of September 30, 2018, 2019, 2020, 2021, and 2022. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Fiscal years s/b 2019, 2020, 2021, 2022, and 2023

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 40 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – present)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – present)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)

#### **Professional Experience**

- ◆ Twenty four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP (Continued)**

Accounting and Audit Principal

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 28 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

Bluewaters Community Development District  
Country Club of Mount Dora Community Development District  
Fiddler's Creek Community Development District #1 and #2  
Indigo Community Development District  
North Springs Improvement District  
Renaissance Commons Community Development District  
St. Lucie West Services District  
Stoneybrook Community Development District  
Summerville Community Development District  
Terracina Community Development District  
Thousand Oaks Community Development District  
Tree Island Estates Community Development District  
Valencia Acres Community Development District

##### **Non-Profits:**

The Dunbar Center, Inc.  
Hibiscus Children's Foundation, Inc.  
Hope Rural School, Inc.  
Maritime and Yachting Museum of Florida, Inc.  
Tykes and Teens, Inc.  
United Way of Martin County, Inc.  
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

#### **Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 8 years

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 7 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin**

Senior Staff Accountant – 5 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 4 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker**

Staff Accountant – 3 years

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 5 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 3 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brianne Davies**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. –Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Davies participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Taylor Nuccio**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Kirk Vasser**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett | 6815 Dairy Road  
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542  
Marci Reutimann | (813) 788-2155  
CPA, Partner | (813) 782-8606

## System Review Report

To the Directors  
Berger, Toombs, Elam, Gaines & Frank, CPAs PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 2, 2016

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.

  
Baggett, Reutimann & Associates, CPAs, PA

(BERGER\_REPORT16)

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)  
National Association of Certified Valuation Analysts (NACVA)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services

**FLOW WAY**

COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: July 31, 2019 - 11:00AM**

**Submitted to:**

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

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
Tel (561) 994-9299 / (800) 229-4728  
Fax (561) 994-5823  
[Tgrau@graucpa.com](mailto:Tgrau@graucpa.com) / [www.graucpa.com](http://www.graucpa.com)

# Table of Contents

	<u>PAGE</u>
EXECUTIVE SUMMARY / TRANSMITTAL LETTER .....	1
FIRM QUALIFICATIONS & EXPERIENCE.....	3
PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE ....	19
SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES.....	25
SPECIFIC AUDIT APPROACH.....	26
COST OF SERVICES .....	29
SUPPLEMENTAL INFORMATION .....	31



July 31, 2019

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

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2019, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) is pleased to respond to the Flow Way Community Development District's (the "District") Request for Proposal (RFP), and look forward to working with you on your audit. We are a team of knowledgeable professionals with extensive experience in audits for organizations just like yours, and we know how to work with you to complete an effective and efficient audit.

**Since our focus is on government, we fully understand the professional services and work products required to meet your RFP requirements.** Our team provided services in excess of 19,000 hours for our public sector clients last year, and we currently audit over 300 governmental entities. Our practice is unique as 98% of work is either audit or work related to government and non-profit entities.

**In addition to our firm's focus, Grau & Associates is a great fit for your audit for a variety of other reasons, including:**

- **Experience**

Grau is proud of the fact that the personnel we assign to your audit are some of the most experienced auditors in the field. Unlike many other firms, our auditors work almost exclusively with governmental entities, which mean they are more knowledgeable and efficient on audits like yours. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you. Also, due to Grau's very low turnover rate for our industry, you won't have to worry about retraining your auditors from year to year.

- **Service**

Our clients are pleased with the level of personalized service they receive from our talented professionals. Because of our extensive experience, we are adept at making the transition to a new firm as smooth as possible. We work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. Additionally, we have a disaster recovery plan that includes daily data back-ups and offsite file storage, so in the case of an emergency, your records would be safe.

- **Responsiveness**

We pride ourselves on our high level of responsiveness. We answer emails and telephone calls within 24 hours, and usually right away. We are always accessible to clients during business hours, and make every effort to answer any questions as they arise. Additionally, we don't just complete your audit and disappear. We understand the "big picture" and think beyond the traditional auditor's perspective. We remain in touch for the entire year, suggesting ways you can improve your District's performance, procedures and controls. We will update, advise and educate you on new or revised reporting requirements so you are sure to always remain compliant.

- **Reputation**

Our reputation in our field is impeccable. **We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort.** We have the professional staff available to perform the engagement and resources required to complete the work. We are financially stable and have never been involved in any bankruptcy proceedings.

- **Standards**

Grau & Associates is a professional association / licensed certified public accounting firm serving clients through the state of Florida. We are a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). Additionally, individuals are members of both the (GFOA) and (FGFOA). Grau is also a member of the Governmental Audit Quality Center (GAQC). Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

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

We would be happy to answer any questions or provide additional information as needed. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience, and look forward to serving you.

Very truly yours,

Grau & Associates



---

Antonio J. Grau

## Independence

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, their partners and employees are independent of the District.

Grau & Associates has not had professional relationships involving the District for the past five (5) years.

## License to Practice in Florida

Grau & Associates is a properly registered/licensed State of Florida professional corporation and all assigned supervisory professional staff are properly registered/licensed to practice in the State of Florida.

## Firm Qualifications and Experience

Grau & Associates is a medium-sized accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services and we are properly registered and licensed by the State of Florida. The Partners, Consultant and Managers of Grau are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

## Grau's Focus and Experience

- We are dedicated to serving **Special Districts**.
- We currently audit over **300 Special Districts**.
- Last year, Grau performed in excess of 19,000 **hours** of services for our Public Sector Clients under *Governmental Auditing Standards*.
- Grau currently **only** provides **audit and attestation** services principally for governmental and non-profit entities under government auditing standards. The firm and staff are 100% dedicated to the audit practice.

*During Grau's history we have consistently focused on providing service to the public sector. By focusing our resources on this industry, we provide the highest level of services to our Public Sector Clients.*

Grau & Associates has a total of 16 employees, 14 professional staff, including 2 *Partners* and 12 *professionals* who specialize in *providing auditing, accounting, consulting, and monitoring services* to the *Public Sector* and 2 *administrative professionals*. The number of professional staff by employee classification is as follows:

Team Member	Total Professional Staff	Total CPAs	Government Staff
Partners	2	2	2
Managers	4	4	4
*Advisory Consultant	1	1	1
Supervisor / Seniors	3	1	3
Staff Accountants	4	1	4
<b>Total</b>	<b>14</b>	<b>9</b>	<b>14</b>

\*Part-time Employee

## **Compliance with Government Education Requirements**

In order to maintain our high level of technical competence, we provide continuing professional education programs for all partners and professional staff members, which exceed national and state standards. **All of the audit professionals of Grau & Associates exceed the education requirements as set forth in Government Auditing Standards, published by the Comptroller General of the United States, and our continuing professional education programs ensure that all audit professionals meet the requirements to participate in audits of government agencies.**

### **Professional Staff Training**

**Partners** - All of our Partners are CPA's and have diversified public accounting experience. They are responsible for overall engagement performance, policy, direction and quality control and have **far exceeded minimum CPE requirements.**

**Managers** - All of our Audit Managers are CPA's who have demonstrated the ability to plan audit engagements, supervise personnel and maintain frequent contact with clients. They continually upgrade their skills through the firm's continuing education programs and courses sponsored by the AICPA, FICPA and GFOA. They have **far exceeded minimum CPE Requirements.**

**Seniors** - All of our Seniors have a minimum of 3 years of diversified public accounting experience. They perform audits, evaluate staff, review findings and prepare audit reports. They possess the potential for upward mobility and have **far exceeded minimum CPE requirements.**

### **Memberships**

All of the firm's CPA's are properly licensed as CPA's and members in good standing of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. In addition, certain firm professionals are members or have been members of the following professional groups:

- FICPA Committee on State and Local Government
- Florida Government Finance Officers Association (FGOA)
- Special Review Committee of the Government Finance Officers Association
- Florida Institute of CPA Non-Profit Conference Committee
- Florida Association of Special Districts (FASD)
- FGFOA Annual Conference Program Committee
- FASD Finance Committee
- FICPA Young CPAs Committee
- FICPA Accounting Careers Committee

In addition, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the senior and manager level, we select CPA's with proven governmental accounting and auditing experience.

### **Quality Control and Confidentiality**

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received an unqualified opinion on the quality of our audit practice. During our firm's last external quality control review, six audits were reviewed, including five government audits. *A copy of the report on the firm's most recent quality review can be found on the following page.*

In addition to scheduled Peer Reviews, *our firm continually monitors performance to ensure the highest quality of services.* Under the supervision of the Audit Partner, an Audit Manager is responsible for monitoring quality control of all appropriate engagements.



## Results of State and Federal Reviews

All state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.



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



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

March 2, 2017

Antonio Jose Grau Jr, CPA  
Grau & Associates  
2700 N Military Trl Ste 350  
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,

Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. | P.O. Box 5437 | Tallahassee, FL 32314 | (850) 224-2727 | (800) 342-3197 | Fax: (850) 222-8190 | [www.ficpa.org](http://www.ficpa.org)



### PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

## Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

# Partial List of Clients

The following is a partial list of clients served and related experience:

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Aberdeen Community Development District	✓			9/30
Allen Plantation Community Development District	✓			9/30
Amelia Concourse Community Development District	✓			9/30
Amelia National Community Development District	✓			9/30
Amelia Walk Community Development District	✓			9/30
Anthem Park Community Development District	✓			9/30
Antigua at St. Augustine Community District	✓			9/30
Aqua One Community Development District	✓			9/30
Arbor Green Community Development District	✓		✓	9/30
Arbor Green Community Development District	✓		✓	9/30
Arlington Ridge Community Development District	✓			9/30
Armstrong Community Development District	✓		✓	9/30
Artisan Lakes Community Development District	✓			9/30
Asturia Community Development District	✓		✓	9/30
Ave Maria Stewardship Community Development District	✓		✓	9/30
Aventura Isles Community Development District	✓		✓	9/30
Bahia Lakes Community Development District	✓		✓	9/30
Ballantrae Community Development District	✓		✓	9/30
Ballantrae Hillsborough Community Development District	✓		✓	9/30
Coconut Cay Community Development District	✓		✓	9/30
Bartram Springs Community Development District	✓		✓	9/30
Bay Creek Community Development District	✓		✓	9/30
Bay Laurel Community Development District	✓	✓	✓	9/30
Bay Tree Community Development District	✓		✓	9/30
Bayside Improvement Development District	✓		✓	9/30
Baywinds Community Development District	✓			9/30
Beach Community Development District	✓			9/30
Beacon Tradeport Community Development District	✓			9/30
Beeline Community Development District	✓		✓	9/30
Bella Verda East Community Development District	✓			9/30
Bella Verda Lake Community Development District	✓			9/30
Bella Vida Community Development District	✓		✓	9/30
Bellagio Community Development District	✓		✓	9/30
Belmont Community Development District	✓			9/30
Belmont Lakes Community Development District	✓		✓	9/30
Bexley Community Development District	✓		✓	9/30
Blackburn Creek Community Development District	✓			9/30
Bluewaters Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Bobcat Trail Community Development District	✓		✓	9/30
Boggy Creek Community Development District	✓			9/30
Bonita Landing Community Development District	✓		✓	9/30
Bonita Village Community Development District	✓		✓	9/30
Bonnett Creek Resort Community Development District	✓		✓	9/30
Bonterra Community Development District	✓		✓	9/30
Brandy Creek Community Development District	✓		✓	9/30
Bridgewater Community Development District	✓		✓	9/30
Bridgewater of Wesley Chapel Community Development District	✓			9/30
Briger Community Development District	✓		✓	9/30
Brighton Lakes Community Development District	✓		✓	9/30
Brooks of Bonita Springs I Community Development District	✓		✓	9/30
Brooks of Bonita Springs II Community Development District	✓		✓	9/30
Bull Frog Creek Community Development District	✓		✓	9/30
Candler Hills East Community Development District	✓			9/30
Capital Region Community Development District	✓			9/30
Captain's Key Dependent District	✓		✓	9/30
Caribe Palm Community Development District	✓		✓	9/30
Carlton Lakes Community Development District	✓		✓	9/30
Cascades at Groveland Community Development District	✓			9/30
Catalina at Winkler Preserve Community Development District	✓		✓	9/30
CBL/BM Port Orange West Community Development District	✓			9/30
Cedar Pointe Community Development District	✓			9/30
Celebration Point Community Development District	✓		✓	9/30
Central Lake Community Development District	✓		✓	9/30
Century Gardens Community Development District	✓		✓	9/30
Century Gardens at Tamiami Community Development District	✓		✓	9/30
Century Gardens Village Community Development District	✓		✓	9/30
Century Parc Community Development District	✓		✓	9/30
CFM (Coolidge Fort Myers) Community Development District	✓			9/30
Chapel Creek Community Development District	✓			9/30
Champions Gate Community Development District	✓		✓	9/30
Champion's Reserve Community Development District	✓		✓	9/30
Channing Park Community Development District	✓			9/30
City Center Community Development District	✓			9/30
City Place Community Development District	✓		✓	9/30
Clearwater Cay Community Development District	✓			9/30
Coastal Lake Community Development District	✓			9/30
Coconut Palms Community Development District	✓		✓	9/30
Coconut Cay Community Development District	✓		✓	9/30
Concorde Estates Community Development District	✓			9/30
Concorde Station Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Connerton West Community Development District	✓			9/30
Copper Creek Community Development District	✓		✓	9/30
Copper Oaks Community Development District	✓		✓	9/30
Copperstone Community Development District	✓		✓	9/30
Coral Bay Community Development District	✓		✓	9/30
Coral Keys Homes Community Development District	✓			9/30
Coral Town Park Community Development District	✓			9/30
Cordoba Ranch Community Development District	✓		✓	9/30
Corkscrew Farms Community Development District	✓		✓	9/30
Coronado Community Development District	✓		✓	9/30
Cory Lakes Community Development District	✓		✓	9/30
Country Club of Mount Dora Community Development District	✓			9/30
Country Greens Community Development District	✓		✓	9/30
Country Walk Community Development District	✓		✓	9/30
Covington Park Community Development District	✓		✓	9/30
Creekside Community Development District	✓		✓	9/30
Crestview II Community Development District	✓		✓	9/30
Crestview West Community Development District	✓		✓	9/30
Cross Country Home Services Community Development District	✓			9/30
Cross Creek Community Development District	✓			9/30
Cutler Cay Community Development District	✓			9/30
Cypress Cove Community Development District	✓		✓	9/30
Cypress Grove Community Development District	✓		✓	9/30
Cypress Lakes Community Development District	✓		✓	9/30
Cypress Shadows Community Development District	✓		✓	9/30
Deer Island Community Development District	✓			9/30
Deer Run Community Development District	✓			9/30
Diamond Hill Community Development District	✓			9/30
Double Branch Community Development District	✓		✓	9/30
Dove Pond Community Development District	✓			9/30
Downtown Doral Community Development District	✓		✓	9/30
Dunes Community Development District	✓	✓	✓	9/30
Dupree Lakes Community Development District	✓		✓	9/30
Eagle Point Community Development District	✓			9/30
East Bonita Bridge Road Community Development District	✓		✓	9/30
East Park Community Development District	✓		✓	9/30
Easton Park Community Development District	✓			9/30
Enclave at Black Point Marina Community Development District	✓		✓	9/30
Encore Community Development District	✓		✓	9/30
Enterprise Community Development District	✓	✓	✓	9/30
Epperson Ranch Community Development District	✓		✓	9/30
Estancia at Wiregrass Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Estates at Cherry Lake Community Development District	✓		✓	9/30
Estuary Community Development District	✓			9/30
Falcon Trace Community Development District	✓		✓	9/30
Fallschase Community Development District	✓		✓	9/30
Fiddler's Creek Community Development District	✓			9/30
Fishhawk I Community Development District	✓		✓	9/30
Fishhawk II Community Development District	✓		✓	9/30
Fishhawk III Community Development District	✓			9/30
Fishhawk IV Community Development District	✓		✓	9/30
Fleming Island Plantation Community Development District	✓		✓	9/30
Florida Green Finance Authority	✓		✓	9/30
Founder's Ridge Community Development District	✓			9/30
Fountainbleau Lakes Community Development District	✓		✓	9/30
Forest Creek Community Development District	✓			9/30
Gardens at Millenia Community Development District	✓			9/30
Glen St. Johns Community Development District	✓			9/30
Gramercy Farms Community Development District	✓			9/30
Grand Bay at Doral Community Development District	✓		✓	9/30
Grand Hampton Community Development District	✓		✓	9/30
Grand Haven Community Development District	✓		✓	9/30
Greater Lakes/Sawgrass Community Development District	✓		✓	9/30
Green Corridor PACE District	✓		✓	9/30
Greyhawk Landing Community Development District	✓			9/30
Groves Community Development District	✓		✓	9/30
Habitat Community Development District	✓			9/30
Hacienda Lakes Community Development District	✓		✓	9/30
Hamal Community Development District	✓		✓	9/30
Hammocks Community Development District	✓		✓	9/30
Harbor Bay Community Development District	✓			9/30
Harbour Isles Community Development District	✓			9/30
Harbourage at Braden River Community Development District	✓		✓	9/30
Harmony Community Development District	✓			9/30
Harrison Ranch Community Development District	✓			9/30
Hawk's Point Community Development District	✓			9/30
Hemmingway Point Community Development District	✓		✓	9/30
Heritage Bay Community Development District	✓		✓	9/30
Heritage Greens Community Development District	✓		✓	9/30
Heritage Harbor Community Development District	✓			9/30
Heritage Harbor at Braden River Community Development District	✓			9/30
Heritage Harbour Market Place Community Development District	✓			9/30
Heritage Harbour South Community Development District	✓			9/30
Heritage Isles at Viera Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Heritage Isles Community Development District	✓			9/30
Heritage Landing Community Development District	✓		✓	9/30
Heritage Oak Park Community Development District	✓		✓	9/30
Heritage Park Community Development District	✓		✓	9/30
Heritage Plantation Community Development District	✓		✓	9/30
Heritage Springs Community Development District	✓		✓	9/30
Heron Isles Community Development District	✓			9/30
Hickory Hammock Community Development District	✓			9/30
High Ridge/Quantum Community Development District	✓			9/30
Highlands Community Development District	✓		✓	9/30
Hollywood Beach Community Development District	✓		✓	9/30
Homestead 50 Community Development District	✓			9/30
Hypoluxo-Haverhill Community Development District	✓		✓	9/30
Independence Park Community Development District	✓			9/30
Indigo Community Development District	✓		✓	9/30
Indigo East Community Development District	✓		✓	9/30
Interlaken Community Development District	✓			9/30
Islands at Doral III Community Development District	✓		✓	9/30
Islands at Doral (NE) Community Development District	✓		✓	9/30
Islands at Doral (SW) Community Development District	✓		✓	9/30
Islands at Doral Townhomes Community Development District	✓		✓	9/30
Isles of Coconut Cay Community Development District	✓		✓	9/30
Journey's End Community Development District	✓		✓	9/30
Jurlington Creek Plantation Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓		✓	9/30
Kendall Breeze Community Development District	✓		✓	9/30
Kendall Breeze West Community Development District	✓		✓	9/30
Key Marco Community Development District	✓		✓	9/30
Keys Cove Community Development District	✓		✓	9/30
Keys Cove II Community Development District	✓		✓	9/30
La Collina Community Development District	✓		✓	9/30
Laguna Estates Community Development District	✓			9/30
Laguna Lakes Community Development District	✓		✓	9/30
Lake Ashton Community Development District	✓		✓	9/30
Lake Ashton II Community Development District	✓		✓	9/30
Lake Francis Community Development District	✓		✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Powell Residential Golf Community Development District	✓			9/30
Lakes by the Bay South Community Development District	✓		✓	9/30
Lakeshore Ranch Community Development District	✓			9/30
Lakeside Community Development District	✓			9/30
Lakeside Landings Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Lakeside Plantation Community Development District	✓		✓	9/30
Lakewood Ranch 1 Community Development District	✓			9/30
Lakewood Ranch 2 Community Development District	✓			9/30
Lakewood Ranch 3 Community Development District	✓			9/30
Lakewood Ranch 4 Community Development District	✓			9/30
Lakewood Ranch 5 Community Development District	✓			9/30
Lakewood Ranch 6 Community Development District	✓			9/30
Legacy Springs Community Development District	✓			9/30
Legends Bay Community Development District	✓			9/30
Lexington Community Development District	✓		✓	9/30
Live Oak Lake Community Development District	✓		✓	9/30
Live Oak No. 1 Community Development District	✓		✓	9/30
Long Lake Ranch Community Development District	✓		✓	9/30
Longleaf Community Development District	✓			9/30
Lucaya Community Development District	✓		✓	9/30
Madeira Community Development District	✓			9/30
Magnolia Park Community Development District	✓			9/30
Magnolia West Community Development District	✓			9/30
Main Street Community Development District	✓			9/30
Mainstreet Community Development District	✓			9/30
Majorca Isles Community Development District	✓		✓	9/30
Maple Ridge Community Development District	✓		✓	9/30
Marsh Harbour Community Development District	✓			9/30
Marshall Creek Community Development District	✓			9/30
Mayfair Community Development District	✓			9/30
Meadow Pines Community Development District	✓		✓	9/30
Meadow Point I Community Development District	✓		✓	9/30
Meadow Point III Community Development District	✓			9/30
Meadow Point IV Community Development District	✓			9/30
Meadow Woods Community Development District	✓			9/30
Mediterra North Community Development District	✓		✓	9/30
Mediterra South Community Development District	✓		✓	9/30
Mediterranea Community Development District	✓		✓	9/30
Middle Village Community Development District	✓		✓	9/30
Mira Lago West Community Development District	✓			9/30
Mirada Community Development District	✓		✓	9/30
Miromar Lakes Community Development District	✓			9/30
Montecito Community Development District	✓		✓	9/30
Monterey/Congress Community Development District	✓		✓	9/30
Myakka Community Development District	✓		✓	9/30
Moody River Estates Community Development District	✓			9/30
Myakka Ranch Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Myrtle Creek Community Development District	✓			9/30
Naples Heritage Community Development District	✓		✓	9/30
Narcoossee Community Development District	✓			9/30
Newport Tampa Bay Community Development District	✓			9/30
North Dade Community Development District	✓		✓	9/30
Northern Riverwalk Community Development District	✓		✓	9/30
Northwood Community Development District	✓			9/30
Oak Creek Community Development District	✓		✓	9/30
Oakridge Community Development District	✓		✓	9/30
Oaks at Shady Creek, The Community Development District	✓		✓	9/30
Oakstead Community Development District	✓		✓	9/30
Old Palm Community Development District	✓		✓	9/30
Orchid Grove Community Development District	✓		✓	9/30
Osprey Oaks Community Development District	✓		✓	9/30
OTC Community Development District	✓		✓	9/30
Palm Bay Community Development District	✓		✓	9/30
Palm Beach Plantation Community Development District	✓			9/30
Palm Coast Park Community Development District	✓		✓	9/30
Palm Glades Community Development District	✓			9/30
Palma Sola Trace Community Development District	✓		✓	9/30
Palms of Terra Ceia Bay Community Development District	✓		✓	9/30
Pan American West Community Development District	✓			9/30
Panther Trace I Community Development District	✓		✓	9/30
Panther Trace II Community Development District	✓			9/30
Panther Trails Community Development District	✓		✓	9/30
Parker Road Community Development District	✓			9/30
Parklands Lee Community Development District	✓		✓	9/30
Parklands West Community Development District	✓		✓	9/30
Parkway Center Community Development District	✓			9/30
Paseo Community Development District	✓			9/30
PBR Community Development District	✓			9/30
Pebblewalk Village Community Development District	✓			9/30
Pelican Marsh Community Development District	✓			9/30
Pembroke Harbor Community Development District	✓		✓	9/30
Pentathlon Community Development District	✓		✓	9/30
Pine Air Lakes Community Development District	✓		✓	9/30
Pine Island Community Development District	✓			9/30
Pine Island South Community Development District	✓			9/30
Piney-Z Community Development District	✓			9/30
Pioneer Community Development District	✓			9/30
Poinciana Community Development District	✓			9/30
Poinciana West Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Portico Community Development District	✓		✓	9/30
Portofino Cove Community Development District	✓		✓	9/30
Portofino Isles Community Development District	✓		✓	9/30
Portofino Landings Community Development District	✓		✓	9/30
Portofino Shores Community Development District	✓		✓	9/30
Portofino Springs Community Development District	✓			9/30
Portofino Vineyards Community Development District	✓			9/30
Portofino Vista Community Development District	✓		✓	9/30
Preserve at Wilderness Lake Community Development District	✓			9/30
Principal One Community Development District	✓		✓	9/30
Quantum Community Development District	✓			9/30
Quantum Park Overlay Community Development District	✓		✓	9/30
Quarry Community Development District	✓		✓	9/30
Randal Park Community Development District	✓		✓	9/30
Remington Community Development District	✓			9/30
Renaissance Community Development District	✓		✓	9/30
Reserve Community Development District	✓			9/30
Reserve 2 Community Development District	✓		✓	9/30
Reunion East Community Development District	✓			9/30
Reunion West Community Development District	✓			9/30
River Bend Community Development District	✓			9/30
River Glen Community Development District	✓			9/30
River Hall Community Development District	✓			9/30
River Place on the St. Lucie Community Development District	✓			9/30
River Ridge Community Development District	✓		✓	9/30
Rivercrest Community Development District	✓			9/30
Rivers Edge Community Development District	✓			9/30
Sable Palm Community Development District	✓		✓	9/30
Sail Harbour Community Development District	✓		✓	9/30
Sampson Creek Community Development District	✓			9/30
Sandy Creek Community Development District	✓		✓	9/30
Sausalito Bay Community Development District	✓		✓	9/30
Seven Oaks I Community Development District	✓			9/30
Seven Oaks II Community Development District	✓			9/30
Silver Palms Community Development District	✓		✓	9/30
Silverado Community Development District	✓		✓	9/30
Six Mile Creek Community Development District	✓		✓	9/30
Somerset Community Development District	✓			9/30
Sonoma Bay Community Development District	✓		✓	9/30
South Bay Community Development District	✓			9/30
South Fork Community Development District	✓			9/30
South Fork East Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
South Fork III Community Development District	✓		✓	9/30
South Kendall Community Development District	✓			9/30
South Shore Corporate Park Industrial Community Development District	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Village Community Development District	✓			9/30
Southaven Community Development District	✓			9/30
Southern Hills Plantation I Community Development District	✓			9/30
Southern Hills Plantation II Community Development District	✓			9/30
Southern Hills Plantation III Community Development District	✓			9/30
Spicewood Community Development District	✓		✓	9/30
Split Pine Community Development District	✓			9/30
Springridge Community Development District (formerly Killarney)	✓		✓	9/30
St. John's Forest Community Development District	✓			9/30
Sterling Hill Community Development District	✓			9/30
Stevens Plantation Community Development District	✓		✓	9/30
Stonebrier Community Development District	✓			9/30
Stonegate Community Development District	✓		✓	9/30
Stoneybrook at Venice Community Development District	✓		✓	9/30
Stoneybrook Community Development District	✓		✓	9/30
Stoneybrook Oaks Community Development District	✓			9/30
Storey Park Community Development District	✓		✓	9/30
Summerville Community Development District	✓		✓	9/30
Summit at Fern Hill Community Development District	✓		✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			9/30
SWI Community Development District	✓			9/30
Talavera Community Development District	✓		✓	9/30
Tampa Palms Community Development District	✓		✓	9/30
Tampa Palms Open Space and Transport Community Development District	✓		✓	9/30
Tapestry Community Development District	✓		✓	9/30
Tara Community Development District	✓			9/30
Terra Bella Community Development District	✓			9/30
Tesoro Community Development District	✓		✓	9/30
Thousand Oaks Community Development District	✓		✓	9/30
Tison's Landing Community Development District	✓			9/30
Tolomato Community Development District	✓		✓	9/30
Tomoka Community Development District	✓		✓	9/30
Toscana Isles Community Development District	✓			9/30
Town Center at Palm Coast Community Development District	✓		✓	9/30
Tradition Community Development District	✓			9/30
Trails Community Development District	✓			9/30
Trails at Monterey Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Treaty Oaks Community Development District	✓			9/30
Tree Island Estates Community Development District	✓		✓	9/30
Treeline Preserve Community Development District	✓			9/30
Trevesta Community Development District	✓		✓	9/30
Triple Creek Community Development District	✓		✓	9/30
TSR Community Development District	✓		✓	9/30
Turnbull Creek Community Development District	✓		✓	9/30
Turtle Run Community Development District	✓			9/30
Tuscany Reserve Community Development District	✓			9/30
Twelve Oaks Community Development District	✓			9/30
Two Creeks Community Development District	✓		✓	9/30
University Place Community Development District	✓		✓	9/30
University Square Community Development District	✓			9/30
Urban Orlando Community Development District	✓		✓	9/30
Valencia Acres Community Development District	✓			9/30
Vasari Community Development District	✓		✓	9/30
Venetian Community Development District	✓			9/30
Venetian Isles Community Development District	✓		✓	9/30
Venetian Parc Community Development District	✓		✓	9/30
Verandah Community Development District	✓		✓	9/30
Verandah East Community Development District	✓		✓	9/30
Verandah West Community Development District	✓		✓	9/30
Verandahs Community Development District	✓		✓	9/30
Verano #1 Community Development District	✓		✓	9/30
Verano Center Community Development District	✓		✓	9/30
Verona Walk Community Development District	✓			9/30
Viera East Community Development District	✓		✓	9/30
Villa Portofino East Community Development District	✓		✓	9/30
Villa Portofino West Community Development District	✓		✓	9/30
Villa Vizcaya Community Development District	✓		✓	9/30
Village Walk of Bonita Springs Community Development District	✓			9/30
Villages at Bloomingdale Community Development District	✓			9/30
Village at Gulfstream Park Community Development District	✓		✓	9/30
Villages of Glen Creek Community Development District	✓		✓	9/30
Villages of Westport Community Development District	✓			9/30
Vista Community Development District	✓		✓	9/30
Vista Lakes Community Development District	✓		✓	9/30
Vizcaya in Kendall Community Development District	✓		✓	9/30
Walnut Creek Community Development District	✓		✓	9/30
Waterchase Community Development District	✓		✓	9/30
Waterford Estates Community Development District	✓		✓	9/30
Waterford Landing Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Watergrass Community Development District	✓		✓	9/30
Waterlefe Community Development District	✓			9/30
Water's Edge Community Development District	✓		✓	9/30
Waterset North Community Development District	✓			9/30
Waterstone Community Development District	✓		✓	9/30
Wentworth Estates Community Development District	✓			9/30
West Lake Community Development District	✓		✓	9/30
West Villages Independent District	✓		✓	9/30
Westchase Community Development District	✓		✓	9/30
Westchester Community Development District	✓			9/30
Westridge Community Development District	✓			9/30
Willow Creek Community Development District	✓			9/30
Winding Cypress Community Development District	✓		✓	9/30
Windsor at Westside Community Development District	✓		✓	9/30
Winston Trails East Community Development District	✓			9/30
Winter Garden Village at Fowler Groves Community Development District	✓			9/30
Woodlands Community Development District	✓			9/30
World Commerce Community Development District	✓			9/30
Wyndam Park Community Development District	✓		✓	9/30
Wynfield Lakes Community Development District	✓			9/30
Wynmere West Community Development District	✓		✓	9/30
<b>TOTAL</b>	<b>437</b>	<b>3</b>	<b>255</b>	

<b>OTHER GOVERNMENTAL ENTITIES</b>	<b>Attestation Services</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>CAFR</b>	<b>Current Client</b>	<b>Year End</b>
Broward County School District (Joint Venture) (Assessment of Maintenance Operations)		✓					N/A
Broward County School District (Joint Venture, 20%)			✓	✓	✓		6/30
Florida Community College at Jacksonville (Internal Audit)	✓						6/30
Florida Transit Association Finance Corporation		✓	✓			✓	6/30
Highland County School District (Internal Funds Audit)			✓				6/30
Palm Beach County School District (Assessment of maintenance for Facility and Property Management) (Internal Funds Audit)		✓	✓				6/30
Palm Beach County School District (Joint Venture, 20%)			✓	✓	✓		6/30
Migrant Health Services of Palm Beach County			✓	✓			N/A
South Florida Water Management District				✓			9/30
South Florida Water Management District CERP Program Management Services (Joint Venture)	✓						N/A
State of Florida Department of Management Services (Construction)			✓				N/A
State of Florida Department of Transportation (Overhead Audits - Various)			✓			✓	N/A
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>2</b>	

<b>NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE</b>	<b>Attestation Services</b>	<b>Financial Audit</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Tax Services</b>	<b>Current Client</b>	<b>Year End</b>
Aid to Victims of Domestic Abuse, Inc.		✓		✓	✓	✓	✓	6/30
Alliance for Human Services, Inc.		✓				✓		6/30
Brevard Workforce Development Board, Inc.				✓	✓			6/30
Broward County Human Rights Board/Division (Joint Venture, 30%)	✓		✓					N/A
Broward Education Foundation		✓		✓	✓	✓		6/30
CareerSource Broward		✓					✓	9/30
Christian Manor	✓	✓	✓	✓	✓	✓		12/31
Delray Beach Community Land Trust				✓		✓		9/30
Family Promise	✓			✓				12/31
Florida Public Transportation Association, Inc.	✓	✓				✓		9/30
Florida Transit Association Finance Corporation		✓				✓		9/30
Hispanic Human Resources Council	✓	✓	✓	✓	✓	✓	✓	9/30
Mae Volen Senior Center	✓	✓		✓	✓	✓	✓	6/30
National Board for Registration of Registrars		✓				✓		3/31
National Cancer Registration Board		✓				✓		6/30
North Lauderdale Academy High School	✓			✓				6/30
Northwood Development Corporation	✓	✓	✓	✓	✓	✓		9/30
Palm Beach Community College Foundation			✓	✓		✓		6/30
Palm Beach County Workforce Development Board (Joint Venture, 25%)	✓							6/30
Pasco-Hernando Workforce Board		✓					✓	6/30
Southwest Florida Workforce Development Board				✓	✓		✓	6/30
Urban League of Palm Beach County				✓	✓			6/30
<b>TOTAL</b>	<b>9</b>	<b>13</b>	<b>5</b>	<b>13</b>	<b>9</b>	<b>13</b>	<b>6</b>	

<b>RETIREMENT PLANS</b>	<b>Financial Audit</b>	<b>ERISA/DOL</b>	<b>Current Client</b>	<b>Year End</b>
Campbell Property Management 401(k)	✓	✓	✓	12/31
City of Cooper City General Employee Retirement Plan	✓		✓	9/30
City of Lauderhill General Employee Retirement Plan	✓		✓	9/30
City of Parkland Police Pension Fund	✓		✓	9/30
City of Sunrise General Employees' Retirement System	✓		✓	9/30
Cross County Home Services and Affiliates 401(k) Plan	✓	✓	✓	9/30
Danmar Corporation 401(k) Plan	✓	✓		12/31
Florida Public Utilities 401(k) and Pension Plans	✓	✓		12/31
Jacksonville Police and Fire Pension Fund	✓			9/30
Pinetree Water Control District Defined Contribution Retirement Plan	✓			9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Town of Davie General Employees Retirement Plan	✓			9/30
Town of Hypoluxo Defined Contribution Retirement Plan	✓		✓	9/30
Town of Lauderdale By The Sea Volunteer Firefighters Pension Plan	✓		✓	9/30
<b>TOTAL</b>	<b>14</b>	<b>4</b>	<b>9</b>	

# SPECIAL DISTRICTS

	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Belle Fontaine Improvement District	✓				9/30
Boca Raton Airport Authority	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Central County Water Control District	✓				9/30
Citrus County Mosquito Control District	✓				9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
East Naples Fire Control and Rescue District	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greenway Improvement District	✓				9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Homestead Educational Facilities Benefits District	✓				9/30
Horizons Improvement District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent Special District	✓				9/30
Lakewood Ranch Inter-District Authority	✓				9/30
Lost Rabbit Public Improvement District	✓				9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Myakka City Fire Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Palm Beach Soil and Water Conservation District	✓				9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓		✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
St. Lucie West Services District	✓			✓	9/30
Sun 'N Lake of Sebring Improvement District	✓		✓		9/30
Sunshine Water Control District	✓			✓	9/30
Twelve Oaks Improvement District	✓				9/30
West Lakeland Water Control District	✓				9/30
West Villages Independent District	✓			✓	9/30
<b>TOTAL</b>	<b>38</b>	<b>3</b>	<b>3</b>	<b>24</b>	

**Partner, Supervisory and Staff Qualifications and Experience**

**Quality And Experience of Firm’s Assigned Auditing Personnel**

You will have two partners available and our consultant for any technical assistance. In addition, a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise.

Name	Years performing government audits	CPE within last 2 years	Professional Memberships
<b>ANTONIO J. GRAU, CPA</b> (Partner)	Over 30	Government Accounting, Auditing: 66 hours  Accounting, Auditing and Other: 25 hours	AICPA FICPA FGFOA GFOA
<b>* ANTONIO S. GRAU, CPA</b> (Concurring Review Consultant)	Over 40	Government Accounting and Auditing: 32 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA ICPA
<b>RACQUEL MCINTOSH, CPA</b> (Partner)	Over 14	Government Accounting and Auditing hours:59  Accounting, Auditing and Other: 45 hours	AICPA FICPA FGFOA FASD

\*Part-time Employee

## **Position Descriptions**

### **Engagement Partner**

The engagement will be performed under the direct supervision of an Engagement Partner. The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel.

The Engagement Partner will also be involved in:

- ❖ coordinating all services;
- ❖ directing the development of the overall audit approach and plan;
- ❖ performing an overriding review of work papers;
- ❖ resolving technical accounting and reporting issues;
- ❖ reviewing, approving and signing reports, management letters, and other audit engagement products; and,
- ❖ ascertaining client satisfaction with all aspects of our engagement, such as services and the personnel assigned.



### **Concurring Review and Advisory Consultant**

A Concurring Review Consultant will be available as a sounding board to advise in those areas where problems are encountered. He will also perform a second review of all reports to be issued by Grau & Associates.

### **Audit Manager and Senior**

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include:

- ❖ planning the audit;
- ❖ preparing or modifying audit programs, as needed;
- ❖ evaluating internal control and assessing risk;
- ❖ communicating with the client and the partners the progress of the audit; and
- ❖ determining that financial statements and all reports issued by the firm for accuracy, completeness and that they are prepared in accordance with professional standards and firm policy.

### **Information Technology Consultants and Personnel**

In addition to the assigned personnel above, Grau and Associates has staff with significant IT auditing experience that will assist in the evaluation and testing of internal controls. Because our staff has both a financial audit and IT background, they are able to communicate effectively all IT related concerns to management. In addition, Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

**CONTINUITY  
OF STAFF AND  
AUDIT TEAM**

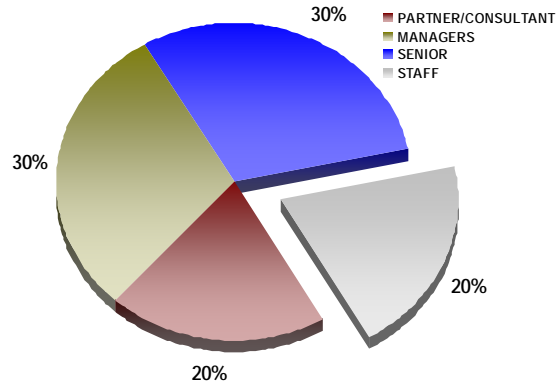
Grau's engagement team's workload is organized in such a way that additional activities brought about by this engagement will not impact our current commitments to our clients. We have sufficient staff capacity to integrate these professional services into our present operations, while continuing to maintain the highest standards of quality and time lines for our clients.



## Composition of Engagement Team

*In contrast to the majority of both national and local firms, **Grau's proposed engagement team is comprised of an exceptionally large percentage of high-level audit professionals.** This gives us the ability to **quickly recognize problems** and **be more efficient** as a result of our Team's **DECADES** of governmental auditing experience.*

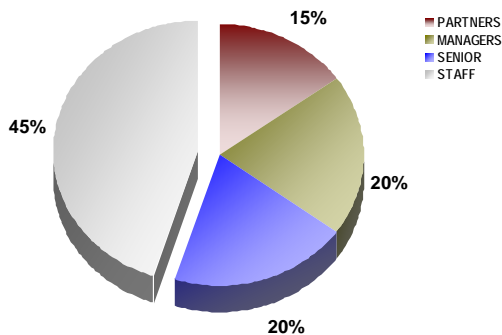
### Grau & Associates



**80 percent of engagement will be performed by Partners, Management and Senior Staff**

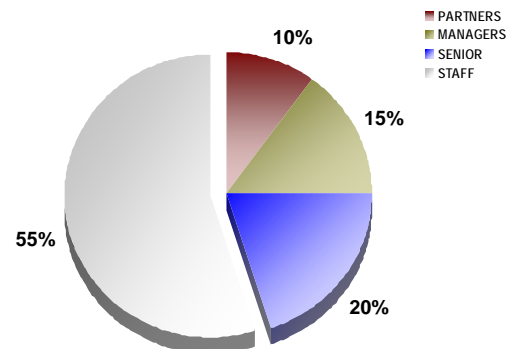
VS.

#### Typical Local CPA Firm:



**Fifty-five percent of engagement is performed by "Management"**

#### Typical National CPA Firm



**Forty-five percent of engagement is performed by "Management"**

# Antonio J. Grau, CPA, Partner

e-mail: [tgrau@graucpa.com](mailto:tgrau@graucpa.com)

---

## Education

Bachelor of Arts, Business Administration, 1983 University of South Florida; Certificate of Educational Achievement from the AICPA in Governmental Single Audits, 2016

## Professional History

CPA, in Florida since February 28, 1985, Certificate No. 15330		
Grau & Associates	Partner	2005-Present
Grau & Company	Partner	1995-2005
Grau & Company	Audit Manager	1987-1995
International Firm	Auditor	1985-1986
Grau & Company	Staff Accountant	1983-1984

## Clients Served *(partial list)*

(>300) Various Special Districts	Key Largo Water Treatment District
Brevard Workforce Board	Mae Volen Senior Center, Inc.
Broward Education Foundation	North Lauderdale Academy High School
City of Cooper City	Orlando Housing Authority
City of Lauderdale Lakes	Palm Beach County Workforce Development Board
City of Lauderhill	Peninsula Housing Programs
City of Lauderhill General Pension	School Board of Broward County
City of North Lauderdale	School Board of Miami-Dade County
City of Oakland Park	School Board of Palm Beach County
City of Weston	South Florida Water Management District
Delray Beach Housing Authority	Southwest Florida Workforce Development Board
East Central Regional Wastewater Treatment Fac.	Town of Davie
Florida Community College at Jacksonville	Town of Highland Beach
Florida Department of Management Services	Town of Hypoluxo
Greater Boca Raton Park & Beach District	Village of Golf
Highland County School District	Village of Wellington
Hispanic Human Resource Council	West Palm Beach Housing Authority

## Professional Education *(over the last two years)*

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	66
Accounting, Auditing and Other	25
Total Hours	<u>91</u> <i>(includes of 4 hours of Ethics CPE)</i>

## Other Qualifications

As a member of the Government Finance Officers Association Special Review Committee, Mr. Grau participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

## Professional Associations/Memberships

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

# Antonio S. Grau, CPA, Concurring Review Consultant

e-mail: [asgrau@graucpa.com](mailto:asgrau@graucpa.com)

---

## Education

Bachelor Degree, Business Administration, 1966, University of Miami, Certificate of Educational Achievement from the AICPA in Governmental and Not-For-Profit Accounting and Auditing, 1994/1995

## Professional History

CPA in Florida since April 29, 1970, Certificate No. 2623

Grau & Company	Partner	1977-2004
Public Company	Financial Officer	1972-1976
International Firm	Auditor	1966-1972

## Clients Served (partial list)

Mr. Grau was the head of the governmental audit department of Grau & Company, and performs the concurring review and advises on all the governmental audits of the firm.

Atlanta Housing Authority	Hispanic Human Resource Council
Broward County Housing Authority	Mae Volen Senior Center, Inc.
City of Dania Beach	Miami Beach Housing Authority
City of Lauderdale Lakes	North Lauderdale Academy High School
City of Lauderhill	Palm Beach County Workforce Development Board
City of Lauderhill General Pension	School Board of Miami-Dade County
City of Miami Springs	South Florida Water Management District
City of Oakland Park	Town of Hypoluxo
City of Sweetwater Pension	Town of Lauderdale-By-The-Sea
Florida Community College at Jacksonville	Town of Miami Lakes
Highland County School District	Town of Southwest Ranches
Downtown Development Authority of the City of Miami / Community Development Block Grants	Village of Biscayne Park
	West Palm Beach Housing Authority

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	62
Total Hours	94 (includes of 4 hours of Ethics CPE)

## Other Qualifications

Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

## Professional Associations/Memberships

Member, American Institute of Certified Public Accountants	Institute of Certified Public Accountants (1996-1997)
Member, Florida Institute of Certified Public Accountants	Institute of Certified Public Accountants (1991 - 1993)
Past member, State and Local Government Committee, Florida	
Past member, Quality Review Acceptance Committee, Florida	
Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing	

# Racquel C. McIntosh, CPA, Partner

e-mail: [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) / 561-939-6669

---

## Education

Master of Accounting, MACC; Florida Atlantic University, December 2004;  
Bachelor of Arts – Majors: Accounting and Finance; Florida Atlantic University, May 2003

## Professional History

Grau & Associates	Partner	2014-Present
Grau & Associates	Manager	2009-2014
Grau & Associates	Senior Auditor	2007-2009
Grau & Associates	Staff Auditor	2006-2007
Grau & Company	Staff Auditor	2005-2006

## Clients Served (partial list)

(>300) Various Special Districts	Pinetree Water Control District (Broward/Palm Beach)
Boca Raton Airport Authority	Ranger Drainage District
Brevard Workforce Development Board	San Carlos Park Fire Protection & Rescue District
Broward Education Foundation	South Central Reg. Wastewater Treatment & Disposal Bd.
Central Broward Water Control District	South Trail Fire Protection & Rescue
City of Cooper City	Southwest Florida Workforce Development Board
City of Pompano Beach (Joint Venture)	Sun N Lake of Sebring Improvement District
City of West Park	Town of Highland Beach
City of Weston	Town of Hypoluxo
East Central Reg. Wastewater Treatment Fac.	Town of Lantana
East Naples Fire Control & Rescue District	Town of Hillsboro Beach
Greater Boca Raton Beach & Park District	Village of Golf
Key Largo Wastewater Treatment District	Village of Wellington

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	<u>104</u> (includes of 4 hours of Ethics CPE)

## Professional Associations/ Memberships

American Institute of Certified Public Accountants	FICPA State & Local Government Committee
Florida Institute of Certified Public Accountants	FICPA Atlantic Chapter Board Member
FICPA Young CPAs Committee	FGFOA Palm Beach Chapter

## **Similar Engagements with Other Government Entities**

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

### **Dunes Community Development District**

Scope of Work	<b>Financial audit</b>
Engagement Partner	<b>Antonio J. Grau</b>
Dates	<b>Annually since 1998</b>
Client Contact	<b>Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850</b>

### **Two Creeks Community Development District**

Scope of Work	<b>Financial audit</b>
Engagement Partner	<b>Antonio J. Grau</b>
Dates	<b>Annually since 2007</b>
Client Contact	<b>William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571</b>

### **Journey's End Community Development District**

Scope of Work	<b>Financial audit</b>
Engagement Partner	<b>Antonio J. Grau</b>
Dates	<b>Annually since 2004</b>
Client Contact	<b>Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922</b>

## **Specific Audit Approach**

### **SCOPE / WORK PRODUCTS / RESULTS**

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

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

#### **Proposed segmentation of the engagement**

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

##### **Phase I - Preliminary Planning**

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

##### **During this phase we will perform the following activities:**

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

## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

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

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

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

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

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

- The recommendation must be cost effective;
- The recommendations are to be the simplest to effectuate in order to correct a problem;
- The recommendation must go to the heart of the problem and not just correct symptomatic matter; and
- The corrective action must take into account why the deficiency occurred.

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

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

### **Identification of Anticipated Potential Audit Problems**

Grau & Associates does not anticipate any potential audit problems.





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Cost of Services**

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2019-2023 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2019	\$4,300
2020	\$4,400
2021	\$4,500
2022	\$4,600
2023	<u>\$4,700</u>
<b>TOTAL (2019-2023)</b>	<b><u>\$22,500</u></b>

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Supplemental Information**

# Additional Services

## **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

## **ARBITRAGE**

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

***GRAU HAS PROVIDED ARBITRAGE SERVICES FOR  
GOVERNMENTAL CLIENTS INCLUDING:***

- Aberdeen Community Development District
- Amelia Walk Community Development District
- Arlington Ridge Community Development District
- Coconut Cay Community Development District
- Bartram Springs Community Development District
- Bayside Improvement District
- Baywinds Community Development District
- Beacon Lakes Community Development District
- Beacon Tradeport Community Development District
- Bobcat Trail Community Development District
- Boynton Village Community Development District
- Brandy Creek Community Development District
- Briger Community Development District
- Brighton Lakes Community Development District
- Brooks of Bonita Springs Community Development District
- Candler Hills East Community Development District
- Capital Region Community Development District
- Cedar Pointe Community Development District
- Championsgate Community Development District
- Chevel West Community Development District
- City Place Community Development District
- Coconut Cay Community Development District
- Colonial Country Club Community Development District
- Cory Lakes Community Development District
- Country Greens Community Development District
- Creekside Community Development District
- Double Branch Community Development District
- Dunes Community Development District
- Durbin Crossing Community Development District
- East Bonita Beach Road Plantation Comm. Development District
- East Homestead Community Development District
- East Park Community Development District
- Enclave at Black Point Marina Community Development District
- Falcon Trace Community Development District
- Fiddler's Creek Community Development District I
- Fiddler's Creek Community Development District II
- Fleming Island Plantation Comm. Dev. District
- Grand Haven Community Development District
- Griffin Lakes Community Development District
- Habitat Community Development District
- Hamal Community Development District
- Hammocks Community Development District
- Harbour Lakes Estates Comm. Development District
- Harmony Community Development District
- Heritage Bay Community Development District
- Heritage Palms Community Development District
- Heritage Pines Community Development District
- Heritage Springs Community Development District
- Huntington Community Development District
- Indigo East Community Development District
- Islands of Doral III Community Development District
- Julington Creek Plantation Comm. Dev. District
- Laguna Lakes Community Development District
- Lake Ashton Community Development District
- Lake Ashton II Community Development District
- Lake Powell Residential Golf Community Dev. District
- Lakes By The Bay South Community Dev. District
- Lakewood Ranch 1 Community Development District
- Landmark at Doral Community Development District
- Jurlington Creek Plantation Community Dev. District
- Lakewood Ranch 2 Community Development District
- Lakewood Ranch 3 Community Development District
- Lakewood Ranch 4 Community Development District
- Lakewood Ranch 5 Community Development District
- Lakewood Ranch 6 Community Development District
- Legacy Springs Improvement District No. 1
- Live Oak Community Development District
- Main Street Community Development District
- Marshall Creek Community Development District
- Meadow Pointe II Community Development District
- Mediterra North Community Development District
- Mediterra South Community Development District
- Mediterranea Community Development District
- Midtown Miami Community Development District
- Moody River Community Development District
- Monterra Community Development District
- Narcossee Community Development District
- North Springs Improvement District
- Oakstead Community Development District
- Old Palm Community Development District
- Orchid Grove Community Development District
- OTC Community Development District
- Overoaks Community Development District
- Palm Glades Community Development District
- Parklands Lee Community Development District
- Parklands West Community Development District
- Parkway Center Community Development District
- Pine Air Lakes Community Development District
- Pine Island Community Development District
- Pine Ridge Plantation Community Development District

## **ARBITRAGE SERVICES (Continued)**

- Portofino Cove Community Development District
- Portofino Isles Community Development District
- Portofino Landings Community Development District
- Portofino Shores Community Development District
- Portofino Vista Community Development District
- Reunion East Community Development District
- Reunion West Community Development District
- Ridgewood Trails Community Development District
- River Place on the St. Lucie Community Dev. District
- Rolling Hills Community Development District
- Sampson Creek Community Development District
- South Dade Venture Community Development District
- South Village Community Development District
- Spicewood Community Development District
- Split Pine Community Development District
- Stonegate Community Development District
- Stoneybrook Community Development District
- Stoneybrook West Community Development District
- The Crossings at Fleming Island Comm. Dev. District
- Tison's Landing Community Development District
- Treeline Preserve Community Development District
- Turnbull Creek Community Development District
- Tuscany Reserve Community Development District
- University Place Community Development District
- Urban Orlando Community Development District
- Vasari Community Development District
- Verandah East Community Development District
- Verandah West Community Development District
- Verano Center Community Development District
- Villa Portofino East Community Development District
- Villa Vizcaya Community Development District
- Villages of Westport Comm. Development District
- Villasol Community Development District
- Vista Lakes Community Development District
- Vizcaya Community Development District
- Vizcaya in Kendall Community Development District
- Walnut Creek Community Development District
- Waterchase Community Development District
- Waterford Estates Community Development District
- Waterstone Community Development District
- Wentworth Estates Community Development District
- Westchester Community Development District #1
- Woodlands Community Development District
- Wynnfield Lakes Community Development District

**Grau provides value and services  
above and beyond  
the traditional auditor's "product"**

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

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

---

*Flow Way Community Development District*

---

*Financial Statements*

*July 31, 2019*



*Prepared by:*

***JPWARD AND ASSOCIATES LLC***

***2900 NE 12th TERRACE***

***Suite 1***

***OAKLAND PARK, FLORIDA 33334***

---

*Flow Way Community Development District*

---

*Table of Contents*

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund</i>	
<i>Series 2013 Bonds</i>	<i>5</i>
<i>Series 2015 Bonds (Phase 3)</i>	<i>6</i>
<i>Series 2015 Bonds (Phase 4)</i>	<i>7</i>
<i>Series 2016 Bonds (Phase 5)</i>	<i>8</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>9</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>10</i>
<i>Capital Project Fund</i>	
<i>Series 2015 Bonds (Phase 4)</i>	<i>11</i>
<i>Series 2016 Bonds (Phase 5)</i>	<i>12</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>13</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>14</i>

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



**Flowway Community Development District  
Balance Sheet  
for the Period Ending July 31, 2019**

	Governmental Funds											Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund					General Long Term Debt				
		Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)			
<b>Assets</b>														
<b>Cash and Investments</b>														
General Fund - Invested Cash	\$ 287,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,472	
Debt Service Fund														
Interest Account	-	-	-	-	-	-	100,801	-	-	-	-	-	100,801	
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	289,387	-	-	-	-	-	1,529,468	
Revenue	-	394,478	219,726	154,028	245,326	156,088	-	-	-	-	-	-	1,169,647	
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	-	0	
General Redemption Account	-	-	-	2,468	-	-	-	-	-	-	-	-	2,468	
Retainage Account	-	-	-	2,468	-	-	1,030,000	-	-	-	-	-	1,032,468	
Construction	-	-	-	-	-	-	-	14,283	9,137	-	-	-	23,420	
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	36,825	-	36,825	
<b>Due from Other Funds</b>														
General Fund	-	10	5	4	6	4	-	-	-	-	-	-	29	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Market Valuation Adjustments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Accrued Interest Receivable</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Assessments Receivable/Deposits</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	-	-	3,560,414	3,560,414	
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	-	-	18,879,586	18,879,586	
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Assets</b>	<u>\$ 287,472</u>	<u>\$ 933,488</u>	<u>\$ 465,918</u>	<u>\$ 320,898</u>	<u>\$ 419,921</u>	<u>\$ 274,467</u>	<u>\$ 1,420,188</u>	<u>\$ -</u>	<u>\$ 14,283</u>	<u>\$ 9,137</u>	<u>\$ 36,825</u>	<u>\$ 22,440,000</u>	<u>\$ 26,622,598</u>	

**Flowway Community Development District  
Balance Sheet  
for the Period Ending July 31, 2019**

	Governmental Funds											Account Groups		Totals (Memorandum Only)			
	General Fund	Debt Service Funds			Capital Project Fund					General Long Term Debt							
Series 2013		Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)			Series 2019 (Phase 7 8 Hatcher)					
<b>Liabilities</b>																	
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>																	
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>																	
Current Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	390,000	-	-	390,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	22,050,000	-	-	22,050,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	176,123	(30,916)	-	-	-	-	145,207
<b>Total Liabilities</b>	<b>\$ 29</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,123</b>	<b>\$ (30,916)</b>	<b>\$ -</b>	<b>\$ 22,440,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,585,236</b>
<b>Fund Equity and Other Credits</b>																	
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balance</b>																	
<b>Restricted</b>																	
Beginning: October 1, 2018 (Audited)	-	919,789	443,275	307,103	410,092	274,467	-	2,589	13,814	(166,985)	-	-	-	-	-	-	2,204,143
Results from Current Operations	-	13,699	22,644	11,327	9,829	-	1,420,188	(2,589)	469	-	67,741	-	-	-	-	-	1,543,307
<b>Unassigned</b>																	
Beginning: October 1, 2018 (Audited)	50,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	236,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	236,650
<b>Total Fund Equity and Other Credits</b>	<b>\$ 287,444</b>	<b>\$ 933,488</b>	<b>\$ 465,918</b>	<b>\$ 318,430</b>	<b>\$ 419,921</b>	<b>\$ 274,467</b>	<b>\$ 1,420,188</b>	<b>\$ -</b>	<b>\$ 14,283</b>	<b>\$ (166,985)</b>	<b>\$ 67,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,034,894</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 287,472</b>	<b>\$ 933,488</b>	<b>\$ 465,918</b>	<b>\$ 318,430</b>	<b>\$ 419,921</b>	<b>\$ 274,467</b>	<b>\$ 1,420,188</b>	<b>\$ -</b>	<b>\$ 14,283</b>	<b>\$ 9,137</b>	<b>\$ 36,825</b>	<b>\$ 22,440,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,620,130</b>

**Flowway Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
<b>Interest</b>													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	-	185,151	215,064	38,472	88,602	12,779	6,461	1,797	877	10	549,213	541,675	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Contributions Private Sources</b>													
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 185,151</b>	<b>\$ 215,064</b>	<b>\$ 38,472</b>	<b>\$ 88,602</b>	<b>\$ 12,779</b>	<b>\$ 6,461</b>	<b>\$ 1,797</b>	<b>\$ 877</b>	<b>\$ 10</b>	<b>549,213</b>	<b>\$ 541,675</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>													
<b>Legislative</b>													
Board of Supervisor's Fees	-	-	-	-	-	400	-	800	400	400	2,000	-	N/A
<b>Executive</b>													
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	33,333	40,000	83%
<b>Financial and Administrative</b>													
Audit Services	-	-	-	-	4,400	-	-	-	-	-	4,400	4,400	100%
Accounting Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000	16,000	63%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	6,667	16,000	42%
Arbitrage Rebate Services	500	-	-	100	1,000	-	-	-	500	-	2,100	2,000	105%
<b>Other Contractual Services</b>													
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	323	623	-	5,519	256	-	-	2,146	515	-	9,380	7,500	125%
Trustee Services	-	-	-	11,486	-	-	-	8,654	-	-	20,139.39	21,400	94%
Dissemination Agent Services	667	667	667	6,167	667	667	667	667	667	667	12,167	25,000	49%
Property Appraiser Fees	-	-	-	-	-	3,599	-	-	-	-	3,599	15,100	24%
Bank Services	20	20	14	-	-	-	-	-	-	-	54	300	18%
<b>Travel and Per Diem</b>													
Communications & Freight Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	32	28	-	28	28	19	242	100	92	21	590	600	98%
<b>Rentals &amp; Leases</b>													
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Computer Services - Website Development</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>500</b>	<b>1,000</b>	<b>50%</b>
<b>Insurance</b>	<b>6,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,042</b>	<b>6,100</b>	<b>99%</b>

**Flowway Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Printing &amp; Binding</b>	752	95	-	534	334	171	-	511	727	231	3,355	750	447%
<b>Office Supplies</b>	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>													
Legal - General Counsel	-	-	-	114	957	1,398	-	3,730	2,486	-	8,685	20,000	43%
Legal - Series 2013 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2015(Phase 3)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2015(Phase 4)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2016(Phase 5)	-	-	125	-	-	-	-	-	-	-	125	-	N/A
Legal - Series 2017(Phase 6)	-	-	263	-	-	-	-	-	-	-	263	-	N/A
2019 Requisitions	-	-	-	-	-	-	-	455	-	-	455	-	N/A
<b>Other General Government Services</b>													
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	1,138	1,138	1,000	114%
Environmental RFP-Engineering	-	-	-	-	-	-	-	-	-	-	-	1,650	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
<b>Stormwater Management Services</b>													
Environmental Engineering-Mitigation Area	-	-	-	5,775	-	2,863	-	8,754	2,781	5,344	25,516	31,700	80%
<b>Preserve Area Maintenance</b>													
Wading Bird Foraging Areas	-	-	-	-	-	-	-	-	-	-	-	5,000	N/A
Internal Preserves	-	-	-	-	-	-	-	6,598	-	-	6,598	16,000	N/A
Western Preserve	-	-	-	-	-	-	-	34,164	-	-	34,164	31,000	N/A
Northern Preserve Area 1	-	-	-	-	-	-	-	64,560	-	-	64,560	100,000	N/A
Northern Preserve Area 2	-	-	-	-	-	-	-	-	-	56,560	56,560	175,000	N/A
<b>Intragovernmental Transfer Out</b>	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>13,560</b>	<b>6,483</b>	<b>6,119</b>	<b>28,997</b>	<b>12,690</b>	<b>11,303</b>	<b>5,908</b>	<b>136,238</b>	<b>13,218</b>	<b>69,411</b>	<b>312,564</b>	<b>541,675</b>	<b>58%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 13,560</b>	<b>\$ 6,483</b>	<b>\$ 6,119</b>	<b>\$ 28,997</b>	<b>\$ 12,690</b>	<b>\$ 11,303</b>	<b>\$ 5,908</b>	<b>\$ 136,238</b>	<b>\$ 13,218</b>	<b>\$ 69,411</b>	<b>\$ 312,564</b>	<b>\$ 541,675</b>	<b>58%</b>
Net Increase/ (Decrease) in Fund Balance	(13,560)	178,669	208,946	9,475	75,912	1,476	553	(134,441)	(12,340)	(69,401)	236,650	-	
Fund Balance - Beginning	50,794	37,234	215,903	424,848	434,323	510,235	511,711	512,263	377,822	365,482	50,794	-	
<b>Fund Balance - Ending</b>	<b>\$ 37,234</b>	<b>\$ 215,903</b>	<b>\$ 424,848</b>	<b>\$ 434,323</b>	<b>\$ 510,235</b>	<b>\$ 511,711</b>	<b>\$ 512,263</b>	<b>\$ 377,822</b>	<b>\$ 365,482</b>	<b>\$ 296,081</b>	<b>287,444</b>	<b>\$ -</b>	

Flowway Community Development District  
Debt Service Fund - Series 2013  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>													
Interest Account	-	-	-	-	-	-	-	2	-	-	2	8	22%
Reserve Account	133	137	133	137	137	124	137	133	133	92	1,297	1,000	130%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	94	97	16	58	117	108	141	145	99	474	1,349	600	N/A
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	-	184,347	214,130	38,305	88,217	12,723	6,433	1,789	873	10	546,826	539,344	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 227</b>	<b>\$ 184,581</b>	<b>\$ 214,278</b>	<b>\$ 38,500</b>	<b>\$ 88,471</b>	<b>\$ 12,955</b>	<b>\$ 6,711</b>	<b>\$ 2,069</b>	<b>\$ 1,106</b>	<b>\$ 575</b>	<b>549,474</b>	<b>\$ 540,952</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>													
<b>Debt Service</b>													
<b>Principal Debt Service - Mandatory</b>													
Series 2013 Bonds	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	105,000	\$ 105,000	100%
<b>Principal Debt Service - Early Redemptions</b>													
Series 2013 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>													
Series 2013 Bonds	-	216,963	-	-	-	-	-	213,813	-	-	430,775	430,775	100%
<b>Operating Transfers Out (To Other Funds)</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 321,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 213,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>535,775</b>	<b>\$ 535,775</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	227	(137,381)	214,278	38,500	88,471	12,955	6,711	(211,743)	1,106	575	13,699	5,177	
Fund Balance - Beginning	919,789	920,016	782,634	996,913	1,035,412	1,123,883	1,136,838	1,143,550	931,806	932,913	919,789		
<b>Fund Balance - Ending</b>	<b>\$ 920,016</b>	<b>\$ 782,634</b>	<b>\$ 996,913</b>	<b>\$ 1,035,412</b>	<b>\$ 1,123,883</b>	<b>\$ 1,136,838</b>	<b>\$ 1,143,550</b>	<b>\$ 931,806</b>	<b>\$ 932,913</b>	<b>\$ 933,488</b>	<b>933,488</b>	<b>\$ 5,177</b>	

**Flowway Community Development District**  
**Debt Service Fund - Series 2015 (Phase 3)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>													
Interest Account	-	-	-	-	-	-	-	1	-	-	1	-	N/A
Reserve Account	61	63	61	63	63	57	63	61	61	42	593	550	108%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	49	50	12	32	60	56	72	74	55	264	725	300	242%
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	-	87,492	101,627	18,180	41,868	6,039	3,053	849	415	5	259,526	255,873	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfers In</b>													
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 109</b>	<b>\$ 87,605</b>	<b>\$ 101,700</b>	<b>\$ 18,275</b>	<b>\$ 41,991</b>	<b>\$ 6,151</b>	<b>\$ 3,188</b>	<b>\$ 985</b>	<b>\$ 531</b>	<b>\$ 311</b>	<b>260,844</b>	<b>\$ 256,723</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>													
<b>Debt Service</b>													
<b>Principal Debt Service - Mandatory</b>													
Series 2015 Bonds (Phase 3)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60,000	\$ 70,000	86%
<b>Principal Debt Service - Early Redemptions</b>													
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>													
Series 2015 Bonds (Phase 3)	-	89,738	-	-	-	-	-	88,463	-	-	178,200	190,406	94%
<b>Operating Transfers Out (To Other Funds)</b>													
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 149,738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>238,200</b>	<b>\$ 260,406</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	109	(62,133)	101,700	18,275	41,991	6,151	3,188	(87,478)	531	311	22,644	(3,683)	
Fund Balance - Beginning	443,275	443,384	381,251	482,951	501,225	543,216	549,367	552,555	465,077	465,608	443,275	-	
<b>Fund Balance - Ending</b>	<b>\$ 443,384</b>	<b>\$ 381,251</b>	<b>\$ 482,951</b>	<b>\$ 501,225</b>	<b>\$ 543,216</b>	<b>\$ 549,367</b>	<b>\$ 552,555</b>	<b>\$ 465,077</b>	<b>\$ 465,608</b>	<b>\$ 465,918</b>	<b>465,918</b>	<b>\$ (3,683)</b>	

**Flowway Community Development District**  
**Debt Service Fund - Series 2015 (Phase 4)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>													
Interest Account	-	-	-	-	-	-	-	1	-	-	1	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	40	41	40	41	41	37	41	40	40	28	390	300	130%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	36	37	4	21	44	41	54	56	39	185	516	250	207%
General Redemption Account	-	-	-	-	-	-	-	1	1	1	2	-	N/A
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	-	73,958	85,907	15,367	35,392	5,105	2,581	718	350	4	219,382	216,250	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers In (To Other Funds)</b>	-	-	-	-	-	2,834	-	-	-	-	2,834	-	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 76</b>	<b>\$ 74,036</b>	<b>\$ 85,951</b>	<b>\$ 15,429</b>	<b>\$ 35,477</b>	<b>\$ 8,016</b>	<b>\$ 2,676</b>	<b>\$ 815</b>	<b>\$ 430</b>	<b>\$ 217</b>	<b>223,124</b>	<b>\$ 216,800</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>													
<b>Debt Service</b>													
<b>Principal Debt Service - Mandatory</b>													
Series 2015 Bonds (Phase 4)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,000	\$ 50,000	100%
<b>Principal Debt Service - Early Redemptions</b>													
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>													
Series 2015 Bonds (Phase 4)	-	81,278	-	-	-	-	-	80,278	-	-	161,556	161,556	100%
<b>Operating Transfers Out (To Other Funds)</b>	40	41	40	41	41	37	-	-	-	-	241	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 40</b>	<b>\$ 131,319</b>	<b>\$ 40</b>	<b>\$ 41.26</b>	<b>\$ 41</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 80,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>211,797</b>	<b>\$ 211,556</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	36	(57,283)	85,911	15,388	35,436	7,979	2,676	(79,463)	430	217	11,327	5,244	
Fund Balance - Beginning	307,103	307,139	249,856	335,767	351,155	386,591	394,570	397,246	317,783	318,213	307,103		
<b>Fund Balance - Ending</b>	<b>\$ 307,139</b>	<b>\$ 249,856</b>	<b>\$ 335,767</b>	<b>\$ 351,155</b>	<b>\$ 386,591</b>	<b>\$ 394,570</b>	<b>\$ 397,246</b>	<b>\$ 317,783</b>	<b>\$ 318,213</b>	<b>\$ 318,430</b>	<b>318,430</b>	<b>\$ 5,244</b>	

**Flowway Community Development District**  
**Debt Service Fund - Series 2016 (Phase 5)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>													
Interest Account	-	-	-	-	-	-	-	1	-	-	1	2	51%
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	43	44	43	44	44	40	44	43	43	30	420	345	122%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	58	60	4	31	70	64	85	88	62	295	818	220	372%
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	-	119,679	139,014	24,868	57,271	8,260	4,176	1,162	567	6	355,003	350,060	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Transfers In (To Other Funds)</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 101</b>	<b>\$ 119,784</b>	<b>\$ 139,062</b>	<b>\$ 24,943</b>	<b>\$ 57,385</b>	<b>\$ 8,365</b>	<b>\$ 4,306</b>	<b>\$ 1,294</b>	<b>\$ 672</b>	<b>\$ 331</b>	<b>356,242</b>	<b>\$ 350,627</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>													
<b>Debt Service</b>													
<b>Principal Debt Service - Mandatory</b>													
Series 2016 Bonds (Phase 5)	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95,000	\$ 95,000	100%
<b>Principal Debt Service - Early Redemptions</b>													
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>													
Series 2016 Bonds (Phase 5)	-	126,304	-	-	-	-	-	124,689	-	-	250,993	250,993	100%
<b>Operating Transfers Out (To Other Funds)</b>													
	43	44	43	44	44	40	44	43	43	30	420	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 43</b>	<b>\$ 221,348</b>	<b>\$ 43</b>	<b>\$ 44</b>	<b>\$ 44</b>	<b>\$ 40</b>	<b>\$ 44</b>	<b>\$ 124,732</b>	<b>\$ 43</b>	<b>\$ 30</b>	<b>346,413</b>	<b>\$ 345,993</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	58	(101,565)	139,019	24,899	57,340	8,324	4,262	(123,438)	629	301	9,829	4,634	
Fund Balance - Beginning	410,092	410,150	308,585	447,604	472,503	529,843	538,167	542,429	418,991	419,620	410,092		
<b>Fund Balance - Ending</b>	<b>\$ 410,150</b>	<b>\$ 308,585</b>	<b>\$ 447,604</b>	<b>\$ 472,503</b>	<b>\$ 529,843</b>	<b>\$ 538,167</b>	<b>\$ 542,429</b>	<b>\$ 418,991</b>	<b>\$ 419,620</b>	<b>\$ 419,921</b>	<b>419,921</b>	<b>\$ 4,634</b>	



**Flowway Community Development District**  
**Debt Service Fund - Series 2017 (Phase 6)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>													
Interest Account	-	-	-	-	-	-	-	1	-	-	1	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	29	30	29	30	30	27	30	29	29	20	285	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	23	1	19	45	41	55	58	39	188	469	-	N/A
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	-	80,908	93,979	16,812	38,717	5,584	2,823	785	383	4	239,996	236,750	101%
Special Assessments - Off-Roll	167,000	-	-	-	-	-	-	-	-	-	167,000	166,388	100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 167,029</b>	<b>\$ 80,961</b>	<b>\$ 94,009</b>	<b>\$ 16,861</b>	<b>\$ 38,792</b>	<b>\$ 5,653</b>	<b>\$ 2,909</b>	<b>\$ 873</b>	<b>\$ 452</b>	<b>\$ 212</b>	<b>407,750</b>	<b>\$ 403,138</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>													
<b>Debt Service</b>													
<b>Principal Debt Service - Mandatory</b>													
Series 2017 Bonds (Phase 6)	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	80,000	\$ 80,000	100%
<b>Principal Debt Service - Early Redemptions</b>													
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>													
Series 2017 Bonds (Phase 6)	-	86,388	-	-	-	-	-	84,988	-	-	171,375	171,375	100%
Debt Service-Other Costs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	29	30	29	30	30	27	30	29	29	20	285	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 29</b>	<b>\$ 166,418</b>	<b>\$ 29</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 27</b>	<b>\$ 30</b>	<b>\$ 85,017</b>	<b>\$ 29</b>	<b>\$ 20</b>	<b>251,660</b>	<b>\$ 251,375</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	167,000	(85,456)	93,980	16,830	38,762	5,626	2,879	(84,144)	423	192	156,090	151,763	
Fund Balance - Beginning	118,377	285,377	199,920	293,900	310,731	349,493	355,118	357,997	273,853	274,276	118,377		
<b>Fund Balance - Ending</b>	<b>\$ 285,377</b>	<b>\$ 199,920</b>	<b>\$ 293,900</b>	<b>\$ 310,731</b>	<b>\$ 349,493</b>	<b>\$ 355,118</b>	<b>\$ 357,997</b>	<b>\$ 273,853</b>	<b>\$ 274,276</b>	<b>\$ 274,467</b>	<b>274,467</b>	<b>\$ 151,763</b>	

**Flowway Community Development District**  
**Debt Service Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	-	\$ -	N/A
<b>Interest Income</b>				
Interest Account	-	-	-	N/A
Sinking Account	-	-	-	N/A
Reserve Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	N/A
<b>Debt Proceeds</b>	1,420,188	1,420,188		
<b>Operating Transfers In (To Other Funds)</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,420,188</b>	<b>1,420,188</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2017 Bonds (Phase 6)	\$ -	-	\$ -	N/A
<b>Principal Debt Service - Early Redemptions</b>				
Series 2017 Bonds (Phase 6)	-	-	-	N/A
<b>Interest Expense</b>				
Series 2017 Bonds (Phase 6)	-	-	-	N/A
<b>Debt Service-Other Costs</b>	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,420,188	1,420,188	-	
Fund Balance - Beginning	-	-		
<b>Fund Balance - Ending</b>	<b>\$ 1,420,188</b>	<b>1,420,188</b>	<b>\$ -</b>	

Prepared by:  
**JPWARD and Associates, LLC**

**Flowway Community Development District  
Capital Project Fund - Series 2015 (Phase 4)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>												
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>												
Construction Account	1	1	1	1	1	1	-	-	-	-	\$ 4	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	\$ -	-
<b>Debt Proceeds</b>	-	-	-	-	-	-	-	-	-	-	\$ -	-
<b>Operating Transfers In (From Other Funds)</b>	40	41	40	41	41	37	-	-	-	-	\$ 241	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ 42</b>	<b>\$ 38</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>												
<b>Executive</b>												
Professional Management	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
<b>Other Contractual Services</b>												
Trustee Services	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
<b>Printing &amp; Binding</b>	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
<b>Legal Services</b>												
Legal - Series 2015 Bonds (Phase 4)	-	-	\$ -	-	-	-	-	-	-	-	\$ -	-
<b>Other General Government Services</b>												
Engineering Services - Capital Projects Fund	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
<b>Capital Outlay</b>												
<b>Construction in Progress</b>	-	-	\$ -	-	-	-	-	-	-	-	\$ -	-
<b>Cost of Issuance</b>												
Series 201 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	-	-	\$ -
<b>Underwriter's Discount</b>	-	-	\$ -	-	-	-	-	-	-	-	\$ -	-
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,834	\$ -	\$ -	\$ -	\$ -	\$ 2,834	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,834</b>	<b>\$ -</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	41	42	\$ 41	\$ 42	\$ 42	\$ (2,796)	\$ -	\$ -	\$ -	\$ -	\$ (2,589)	-
<b>Fund Balance - Beginning</b>	2,589	2,629	\$ 2,671	\$ 2,712	\$ 2,754	\$ 2,796	\$ -	\$ -	\$ -	\$ -	2,589	-
<b>Fund Balance - Ending</b>	<b>\$ 2,629</b>	<b>\$ 2,671</b>	<b>\$ 2,712</b>	<b>\$ 2,754</b>	<b>\$ 2,796</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Flowway Community Development District  
Capital Project Fund - Series 2016 (Phase 5)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income												
Construction Account	3	4	3	4	4	3	4	3	4	17	49	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds											\$ -	-
Operating Transfers In (From Other Funds)	43	44	43	44	44	40	44	43	43	30	420	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 46</b>	<b>\$ 48</b>	<b>\$ 46</b>	<b>\$ 48</b>	<b>\$ 48</b>	<b>\$ 43</b>	<b>\$ 48</b>	<b>\$ 47</b>	<b>\$ 47</b>	<b>\$ 47</b>	<b>\$ 469</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>												
Executive												
Professional Management	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services												
Trustee Services	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
Legal Services												
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
Other General Government Services												
Stormwater Mgmt-Construction	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay												
Construction in Progress	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance												
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	\$ -
Underwriter's Discount	-	-	\$ -	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	46	48	\$ 46	\$ 48	\$ 48	\$ 43	\$ 48	\$ 47	\$ 47	\$ 47	\$ 469	-
Fund Balance - Beginning	13,814	13,860	\$ 13,908	\$ 13,955	\$ 14,003	\$ 14,051	\$ 14,094	\$ 14,142	\$ 14,189	\$ 14,236	13,814	-
<b>Fund Balance - Ending</b>	<b>\$ 13,860</b>	<b>\$ 13,908</b>	<b>\$ 13,955</b>	<b>\$ 14,003</b>	<b>\$ 14,051</b>	<b>\$ 14,094</b>	<b>\$ 14,142</b>	<b>\$ 14,189</b>	<b>\$ 14,236</b>	<b>\$ 14,283</b>	<b>\$ 14,283</b>	<b>\$ -</b>

**Flowway Community Development District**  
**Capital Project Fund - Series 2017 (Phase 6)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>												
Construction Account	2	2	2	2	2	2	2	2	2	11	31	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>												
Operating Transfers In (From Other Funds)	29	30	29	30	30	27	30	29	29	20	285	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 31</b>	<b>\$ 32</b>	<b>\$ 31</b>	<b>\$ 32</b>	<b>\$ 32</b>	<b>\$ 29</b>	<b>\$ 32</b>	<b>\$ 31</b>	<b>\$ 32</b>	<b>\$ 31</b>	<b>\$ 316</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>												
<b>Executive</b>												
Professional Management	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Other Contractual Services</b>												
Trustee Services	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Printing &amp; Binding</b>												
Printing & Binding	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Legal Services</b>												
Legal - Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Capital Outlay</b>												
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Construction in Progress</b>	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Cost of Issuance</b>												
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	-	-	-	\$ -
<b>Underwriter's Discount</b>	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	31	32	31	32	32	29	32	31	32	31	316	-
Fund Balance - Beginning	(167,301)	(167,270)	(167,238)	(167,206)	(167,174)	(167,141)	(167,112)	(167,080)	(167,048)	(167,017)	(167,301)	-
<b>Fund Balance - Ending</b>	<b>\$ (167,270)</b>	<b>\$ (167,238)</b>	<b>\$ (167,206)</b>	<b>\$ (167,174)</b>	<b>\$ (167,141)</b>	<b>\$ (167,112)</b>	<b>\$ (167,080)</b>	<b>\$ (167,048)</b>	<b>\$ (167,017)</b>	<b>\$ (166,985)</b>	<b>\$ (166,985)</b>	<b>\$ -</b>

**Flowway Community Development District**  
**Capital Project Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through July 31, 2019**

Description	July	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	-	\$ -
<b>Interest Income</b>			
Construction Account	-	-	-
Cost of Issuance	-	-	-
<b>Debt Proceeds</b>	8,264,812	8,264,812	-
<b>Contributions from Private Sources</b>	1,560,391	1,560,391	-
<b>Operating Transfers In (From Other Funds)</b>	-	-	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 9,825,203</b>	<b>\$ 9,825,203</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
<b>Executive</b>			
Professional Management	40,000	\$ 40,000	\$ -
<b>Other Contractual Services</b>			
Trustee Services	5,250	\$ 5,250	\$ -
<b>Printing &amp; Binding</b>	1,500	\$ 1,500	\$ -
<b>Legal Services</b>			
Legal - Series 2019 Bonds (Ph 7, Ph 8 & Hatcher)	86,100	\$ 86,100	-
<b>Capital Outlay</b>			
Water-Sewer Combination-Construction	1,608,530	\$ 1,608,530	\$ -
Stormwater Mgmt-Construction	7,435,096	\$ 7,435,096	\$ -
Off-Site Improvements-CR 951 Extension	347,287	\$ 347,287	\$ -
<b>Construction in Progress</b>	-	\$ -	-
<b>Cost of Issuance</b>			
Series 2016 Bonds (Phase 5)	-	-	\$ -
<b>Underwriter's Discount</b>	233,700	\$ 233,700	-
<b>Operating Transfers Out (To Other Funds)</b>	-	\$ -	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,757,462</b>	<b>\$ 9,757,462</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 67,741	\$ 67,741	-
Fund Balance - Beginning	\$ -	-	-
<b>Fund Balance - Ending</b>	<b>\$ 67,741</b>	<b>\$ 67,741</b>	<b>\$ -</b>

Prepared by:

**JWARD and Associates, LLC**