
JPWard and Associates LLC

TOTAL Commitment to Excellence

Flow Way

Community Development District

Board of Supervisors

September 5, 2017



Visit our web site at: www.flowwaycdd.org

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FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

August 7, 2017

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 **Tuesday, September 5, 2017 at 3:30 p.m.** at the **offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

1. Call to Order & Roll Call.
2. Consideration of Board Member Resignation and Replacement.
 - a) Acceptance of the Resignation of Mr. Chesley (Skip) Adams from Seat four (4) from the Board of Supervisor's effective July 15, 2017.
 - b) Consideration of the appointment of an individual to fill the unexpired term of office for Seat four (4), which term is set to expire in November, 2018.
 - c) Administration of the Oath of Office for Seat 4 – the term is set to expire in November, 2018.
 - I. Form 1 – Statement of Financial Interests
 - II. Guide to the Sunshine Amendment and Code of Ethics for Public Employees
3. Consideration of Minutes.
 - a) June 14, 2017 Regular Meeting
4. Consideration of Resolution 2017-12 Amending the Date of the Public Hearing for the Proposed Fiscal Year 2018 Budget.
5. **PUBLIC HEARINGS**
 - a) **FISCAL YEAR 2018 BUDGET**
 - I. Public Comment and Testimony
 - II. Board Comment and Consideration
 - III. Consideration of Resolution 2017-13 adopting the annual appropriation and Budget for Fiscal Year 2018
 - b) **FISCAL YEAR 2018 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND CONSIDERATION OF ADOPTING A CAP RATE FOR THE LAND (COMMONLY REFERRED TO AS "DILILLO") ANNEXED INTO THE DISTRICT IN NOVEMBER, 2016.**

- I. Public Comment and Testimony
 - II. Board Comment and Consideration
 - III. Consideration of Resolution 2017-14 imposing special assessments, adopting an assessment roll and approving the general fund special assessment methodology.
 - IV. Consideration of Resolution 2017-15 adopting a Cap Rate for the land (commonly referred to as the "Dilillo") annexed into the District in November, 2016.
6. Consideration of Resolution 2016-16 designating the dates, time and location for meetings of the Board of Supervisors.
 7. Consideration of Resolution 2016-17 re-designating the officer's of the District.
 8. Consideration of Utility Facilities for Parcel H3 (Phase 6 Improvements)
 - a) Acceptance of Utility Easement, Warranty Deed and Bill of Sale and TM Owner's Affidavit, from Taylor Morrison of Esplanade Naples, LLC to the District.
 - b) Issuance of Promissory Note from District to Taylor Morrison of Esplanade Naples, LLC. – in the amount of \$154,205.15.
 - c) Issuance of Warranty Deed, Bill of Sale, Owner's Affidavit from District to Collier County and acceptance of Attorney's affidavit from District Attorney.
 9. Staff Reports
 - a) District Attorney
 - b) District Engineer
 - c) District Manager
 - I. Financial Statements – for the period ending July 31, 2017
 10. Supervisor's Requests and Audience Comments
 11. Adjournment
-

The second order of business is administration in nature, and is to accept the resignation of Mr. Chesley Adams from Seat 4, whose term expires November, 2018. Mr. Adams resignation is effective as of the date of the resignation, which is July 15, 2017 as a matter of law, we will ask the Board for a motion to include the resignation in the records of the District only.

Next, the Board will consider the appointment of an individual to fill the unexpired term of office for Seat 4. The Board of Supervisor's in their sole discretion has the responsibility to fill the seat in any way the Board determines. The individual must be citizen of the United States, a resident of the State of Florida, and NOT a convicted fellow, (whose constitutional rights have not been revoked)

If the Board appoints an individual to fill the unexpired term of office, I will be in a position to administer the Oath of Office for the newly appointed member.

The third order of business is consideration of the minutes of the for June 14, 2017 minutes, which are enclosed in the Agenda.

The fourth order of business is consideration of Resolution 2017-12 which amend the date of the Public Hearing on the proposed budget for Fiscal Year 2018 from the original date of August 15, 2017 to this meeting of September 5, 2017. The reason for the change, was to provide the required notice to property owner's for the land annexed into the District (commonly referred to as the Dilillo annexed lands of the establishment of a CAP rate).

The fifth order of business are two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2018 Budget, Assessments and General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2018 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 2018 Budget at the May, 2017 meeting, 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 2017-13 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 2018 Budget. Resolution 2017-14 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 final Resolution 2017-15 adopts a Cap Rate for that is the same as the balance of the District for the property recently annexed into the District (commonly referred to as the Dilillo property), which cap rate is \$341.85.

The sixth item is consideration of Resolution 2017-16 setting the proposed meeting schedule for Fiscal Year 2017. 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 **second Tuesday of each month at 3:00 P.M., unless otherwise indicated, at the offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.**

The Fiscal Year 2018 schedule is as follows:

October 17, 2017	November 21, 2017
December 19, 2017	January 16, 2018
February 20, 2018	March 20, 2018
April 17, 2018	May 15, 2018
June 19, 2018	July 17, 2018
August 21, 2018	September 18, 2018

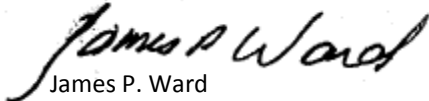
The seventh order of business is consideration of Resolution 2017-17 which re-designates the officers of the District.

The Board, in its sole discretion, may re-organize the Board officer's as deemed appropriate, this resolution keeps the current officer's in place, removes Mr. Adams as an assistant secretary, and will add the individual appointed earlier in the meeting as an assistant secretary.

The eight order of business is related the acceptance of certain water and wastewater utility systems for Parcel H3 from Taylor Morrison, issues a promissory note to Taylor Morrison, in the amount of \$154,205.15 to be paid from future bond proceeds, and finally, dedicates those facilities onto Collier County for ownership, operation and maintenance.

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

Chesley Adams

ADDRESS – USE THE ADDRESS YOU USED TO FILE YOUR FORM 1

DATE 7-15-17

Flow Way Community Development District
819 NE 23 Drive, Suite 3
Wilton Manors, Florida 33305

Subject: Board of Supervisor's

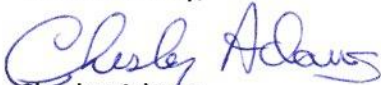
Attention: Board of Supervisor's

Dear Board Members,

I hereby submit my resignation to the Board of Supervisor's, effective immediately.

Thank you.

Yours sincerely,


Chesley Adams

c.c. District Manager - JimWard@JPWardAssociates.com
District Attorney - gurgancic@cyklawfirm.com)

OATH OR AFFIRMATION OF OFFICE

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

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF COLLIER

Sworn to (or affirmed) before me this ____ day of _____, 2017, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2016

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

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

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

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

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

DISCLOSURE PERIOD:

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

DECEMBER 31, 2016 OR SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: _____

MANNER OF CALCULATING REPORTABLE INTERESTS:

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

COMPARATIVE (PERCENTAGE) THRESHOLDS OR DOLLAR VALUE THRESHOLDS

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

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

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

PART B -- SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

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

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

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

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

NAME OF CREDITOR	ADDRESS OF CREDITOR

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

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

PART G — TRAINING

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

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

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

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

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

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

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

WHAT TO FILE:

After completing all parts of this form, **including signing and dating it**, send back only the first sheet (pages 1 and 2) for filing.

If you have nothing to report in a particular section, write "none" or "n/a" in that section(s).

NOTE:

MULTIPLE FILING UNNECESSARY:

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

Facsimiles will not be accepted.

WHERE TO FILE:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.)

State officers or specified state employees file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303.

Candidates file this form together with their qualifying papers.

To determine what category your position falls under, see page 3 of instructions.

WHEN TO FILE:

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does **not** relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2016.

NOTICE

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

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

WHO MUST FILE FORM 1:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTIONS FOR COMPLETING FORM 1:

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

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

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

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

DISCLOSURE PERIOD: The tax year for most individuals is the calendar year (January 1 through December 31). If that is the case for you, then your financial interests should be reported for the calendar year 2016; check that box. If you file your IRS tax return based on a tax year that is not the calendar year, you should specify the dates of your tax year in this portion of the form and check the appropriate box. This is the "disclosure period" for your report.

MANNER OF CALCULATING REPORTABLE INTEREST

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

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

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

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

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

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

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

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

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

PART E — LIABILITIES

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

(End of Dollar Value Thresholds Instructions.)

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

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

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

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

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

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

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

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

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

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

PART E — LIABILITIES

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

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

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

(End of Percentage Thresholds Instructions.)

FLORIDA COMMISSION ON ETHICS



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

2016

State of Florida
COMMISSION ON ETHICS

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Jacksonville

Matthew F. Carlucci, *Vice Chair*
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Tallahassee, FL 32317-5709
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FLORIDA COMMISSION ON ETHICS
GUIDE TO THE SUNSHINE AMENDMENT
and
CODE OF ETHICS
for
PUBLIC OFFICERS and EMPLOYEES

I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;

- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

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

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

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm,

employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

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

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

2. Unauthorized Compensation

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

3. Misuse of Public Position

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

4. Disclosure or Use of Certain Information

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

5. Solicitation or Acceptance of Honoraria

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. Doing Business With One's Agency

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

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

2. Conflicting Employment or Contractual Relationship

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

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

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

3. Exemptions

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

- (a) When the business is rotated among all qualified suppliers in a city or county.
- (b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.
- (c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- (d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- (e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- (f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- (g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- (h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- (i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- (j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. Additional Exemptions

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

5. *Lobbying State Agencies By Legislators*

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

6. *Employees Holding Office*

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

7. *Professional and Occupational Licensing Board Members*

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

8. *Contractual Services: Prohibited Employment*

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

9. *Local Government Attorneys*

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

10. *Dual Public Employment*

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

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

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute "jurisdiction or control" for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

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

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

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

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

2. Lobbying by Former State Employees

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

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

- (b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

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

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

3. Additional Restrictions on Former State Employees

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

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

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

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

4. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

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

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

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

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

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

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

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

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. **NO DOLLAR VALUES ARE REQUIRED TO BE LISTED.** In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); and members of the Florida Housing Finance Corporation Board and the Florida Prepaid College Board; and members of expressway authorities, transportation authorities (except the

Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

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

When and Where To File:

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

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

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

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

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

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

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

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

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

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

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

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

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

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or

FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

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

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

IV. AVAILABILITY OF FORMS

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

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

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

V. PENALTIES

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

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

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has

the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

B. Referrals

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

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the

Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

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

D. How the Complaint Process Works

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

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

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

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

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

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

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

The Regular Meeting of the Board of Supervisors of the Flow Way Community Development District for **Tuesday, June 14, 2017, at 3:00 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 were:

David Truxton	Chairman
Skip Adams	Assistant Secretary
Chris Nirenberg	Assistant Secretary

Absent were:

Anthony Burdett	Vice Chairman
Steve Reiter	Assistant Secretary

Also Present were:

James Ward	District Manager (Telephonic)
Greg Urbancic	District Counsel
David Willems	District Engineer

1. Call to Order & Roll Call

Mr. Ward called the meeting to order at 3:12 p.m., and roll call determined that all members of the Board were present with the exception of Mr. Burdett and Mr. Reiter.

2. Approval of the Minutes of the April 25, 2017 Meeting

Mr. Ward stated there was a correction to the minutes in the placement of Mr. Willems name as staff, and the spelling of his name was corrected.

Motion was made by Mr. Truxton and seconded by Mr. Adams to approve the minutes of the meeting of April 25, 2017, and with all in favor, the motion was approved.

3. Consideration of Resolution 2017-11

Mr. Ward explained that Resolution 2017-11 was the primary purpose of the meeting, which was to approve the proposed Budget for Fiscal Year 2017 and set a Public Hearing for Tuesday, August 15, 2017, at 3:00 p.m. at the offices of Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103.

Mr. Ward stated the budget was the same as prior years, and the rate had actually gone down from \$310 a unit to \$255 a unit, which was based on the fact that there were more units. He added the Debt Service Funds were all the same as was seen in prior years with the exception of the 2016 Phase 5 Bonds. He called for discussion. Hearing none, a motion was made to accept the Resolution.

Motion was made by Mr. Truxton and seconded by Mr. Adams to approve Resolution 2017-11 and set the Public Hearing as described above, and with all in favor, the motion was approved.

4. Staff Reports

- a) District Attorney – No report
- b) District Engineer – No report
- c) District Manager

Mr. Ward confirmed there were 268 registered voters in the District as of April 15, 2017. He explained the number of voters would be significant after six years and 259 voters, both of which they have achieved. He said at the next General Election in 2018, Mr. Burdett's, Mr. Reiter's and Mr. Adams' seats would be up for election, and two would be elected by qualified electors and the third seat would be a landowner election. He stated the other two seats would be up for election in 2020 and would be elected by qualified electors as well.

5. Supervisor's Requests and Audience Comments

There were no supervisor's requests or audience comments.

6. Adjournment

Motion was made by Mr. Truxton and seconded by Mr. Nirenberg to adjourn the meeting, and with all in favor, was approved.

The meeting was adjourned at 3:16 p.m.

James P. Ward, Secretary

David Truxton, Chairperson

RESOLUTION 2017-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF FLOWWAY COMMUNITY DEVELOPMENT DISTRICT AMENDING THE DATE OF THE PUBLIC HEARING ON THE FISCAL YEAR 2018 PROPOSED BUDGETS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board has previously set the date of the Public Hearing on the Proposed Budget for Fiscal Year 2018; and

WHEREAS, the Board desires to change the date of the Public Hearing on the Proposed Budget for Fiscal Year 2018 to September 5, 2017;

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

SECTION 1. INCORPORATION OF WHEREAS CLAUSES. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. REVISED PUBLIC HEARING DATE, TIME AND LOCATION. A public hearing on said approved budget is hereby declared and set for the following date, hour and location:

DATE:	Tuesday, September 5, 2017
HOUR:	3:30 P.M.
LOCATION:	Offices of Coleman, Yonanovich & Koester 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103

SECTION 3. NOTICE OF PUBLIC HEARING. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 4. 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.

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 immediately upon adoption.

RESOLUTION 2017-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF FLOWWAY COMMUNITY DEVELOPMENT DISTRICT AMENDING THE DATE OF THE PUBLIC HEARING ON THE FISCAL YEAR 2018 PROPOSED BUDGETS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

PASSED AND ADOPTED this 5th day of September, 2017.

ATTEST:

**FLOWWAY COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

David Truxton, Chairman

RESOLUTION 2017-13

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, 2017, AND ENDING SEPTEMBER 30, 2018; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board set September 5, 2017, 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, 2018," as adopted by the Board of Supervisors on September 5, 2017.

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, 2017, and ending September 30, 2018, the sum of \$1,658,344.00 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 2017-13

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, 2017, AND ENDING SEPTEMBER 30, 2018; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

TOTAL GENERAL FUND	\$ 197,615.00
DEBT SERVICE FUND(S)	\$ 1,460,729.00
CAPITAL PROJECTS FUND(S)	<u>\$ 0.00</u>
TOTAL ALL FUNDS	\$ 1,658,344.00

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.

RESOLUTION 2017-13

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, 2017, AND ENDING SEPTEMBER 30, 2018; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

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.

PASSED AND ADOPTED this 5th day of September, 2017.

ATTEST:

**FLOW WAY COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

David Truxton, Chairman

BOARD OF SUPERVISOR'S

EXHIBIT A

**FLOW WAY
COMMUNITY DEVELOPMENT DISTRICT**

PROPOSED BUDGET

FISCAL YEAR 2018

October 1, 2017 through September 30, 2018



Visit our website at: www.flowwaycdd.org



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

James P. Ward
District Manager
2041 NE 6TH Terrace
Wilton Manors, FL 33305
Phone: 954-658-4900
E-mail: ward9490@comcast.net

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Flow Way Community Development District

General Fund - Budget

Fiscal Year 2018

Description	Fiscal Year 2017 Budget	Actual at 03/31/2017	Anticipated Year End 09/30/2017	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward	\$ (22,000)	\$ -	\$ -	\$ -
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -
Assessment Revenue				
Assessments - On-Roll	\$ 154,919	\$ 148,023	\$ 154,919	\$ 197,615
Assessments - Off-Roll		\$ -	\$ -	\$ -
Contribution - Private Sources	\$ -	\$ 1,500	\$ 6,939	
Total Revenue & Other Sources	\$ 176,919	\$ 149,523	\$ 161,858	\$ 197,615
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -
Executive				
Professional - Management	\$ 40,000	\$ 22,333	\$ 40,000	\$ 40,000
Financial and Administrative				
Audit Services	\$ 4,100	\$ -	\$ 4,100	\$ 4,400
Accounting Services	\$ 16,000	\$ 5,450	\$ 16,000	\$ 24,000
Assessment Roll Preparation	\$ 16,000	\$ 3,333	\$ 16,000	\$ 24,000
Arbitrage Rebate Fees	\$ 1,500	\$ 500	\$ 1,500	\$ 2,000
Other Contractual Services				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 2,000	\$ 6,219	\$ 7,500	\$ 7,500
Trustee Services	\$ 8,600	\$ 4,327	\$ 8,600	\$ 17,135
Dissemination Agent Services	\$ 15,000	\$ 8,333	\$ 15,000	\$ 20,000
Property Appraiser & Tax Coll. Fees	\$ 5,000	\$ 15,063	\$ 15,063	\$ 15,100
Bank Service Fees	\$ 300	\$ 102	\$ 300	\$ 300
Travel and Per Diem	\$ -			\$ -
Communications and Freight Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 500	\$ 129	\$ 260	\$ 500
Rentals and Leases				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 2,400	\$ -	\$ 750	\$ 750
Insurance	\$ 6,000	\$ 6,042	\$ 6,042	\$ 6,100
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175
Printing and Binding	\$ 500	\$ 440	\$ 750	\$ 750

Flow Way Community Development District

General Fund - Budget

Fiscal Year 2018

Description	Fiscal Year 2017 Budget	Actual at 03/31/2017	Anticipated Year End 09/30/2017	Fiscal Year 2018 Budget
Office Supplies	\$ -	\$ -	\$ -	\$ -
Legal Services				
General Counsel	\$ 20,000	\$ 1,771	\$ 5,000	\$ 20,000
Series 2013 Bonds	\$ -	\$ 748	\$ 748	\$ -
Boundary Expansion	\$ -	\$ 6,939	\$ 6,939	\$ -
Series 2016 (Phase 5)	\$ -	\$ 3,016	\$ 3,016	\$ -
Other General Government Services				
Engineering Services	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Contingencies	\$ 5,000	\$ -	\$ -	\$ 5,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,000
Other Fees and Charges				
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 10,844	\$ -	\$ 10,844	\$ 7,905
Total Appropriations	\$ 154,919	\$ 84,920	\$ 159,586	\$ 197,615
Net Increase/(Decrease) in Fund Balance	\$ 22,000	\$ 64,603	\$ 2,271	\$ -
Fund Balance - Beginning	\$ 38,274	\$ 38,274	\$ 38,274	\$ 40,545
Fund Balance - Ending (Projected)	\$ 56,795	\$ 102,877	\$ 40,545	\$ 40,545
Assessment Rate:	\$ 310.93			\$ 255.32
Total Units Subject to Assessment:	569			774

Flow Way Community Development District

General Fund - Budget

Fiscal Year 2018

Revenues and Other Sources

Carryforward	\$	-
Interest Income - General Account	\$	-

Appropriations

Legislative

Board of Supervisor's Fees	\$	-
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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. The current Board has waived the statutory authorized fees.

Executive

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

Financial and Administrative

Audit Services	\$	4,400
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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.

Accounting Services	\$	24,000
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For the Maintenance of the District's books and records on a daily basis.

Assessment Roll Preparation	\$	24,000
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For the preparation by the Financial Advisor of the Methodology for the General Fund and the Assessment Rolls including transmittal to the Collier County Property Appraiser.

Arbitrage Rebate Fees	\$	2,000
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For required Federal Compliance - this fee is paid for an in-depth 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.

Other Contractual Services

Recording and Transcription	\$	-
Legal Advertising	\$	7,500
Trustee Services	\$	17,135

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.

Dissemination Agent Services	\$	20,000
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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.

Property Appraiser Fees	\$	15,100
Bank Service Fees	\$	300

Flow Way Community Development District

General Fund - Budget

Fiscal Year 2018

Travel and Per Diem	\$	-
Communications and Freight Services		
Telephone	\$	-
Postage, Freight & Messenger	\$	500
Rentals and Leases		
Miscellaneous Equipment	\$	-
Computer Services (Web Site Maintenance)	\$	750
Insurance	\$	6,100
Subscriptions and Memberships	\$	175
Printing and Binding	\$	750
Office Supplies	\$	-
Legal Services		
General Counsel	\$	20,000
<p> 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".</p>		
Series 2013 Bonds	\$	-
Other General Government Services		
Engineering Services	\$	1,000
<p> 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.</p>		
Capital Outlay	\$	1,000
Contingencies	\$	5,000
Other Fees and Charges		
Discounts and Tax Collector Fees	\$	7,905
<p> 4% Discount permitted by Law for early payment and 3% Tax Collector Fee and Property Appraiser Fee</p>		
Total Appropriations:	\$	<u><u>197,615</u></u>

Flow Way Community Development District

Debt Service Fund - Series 2013 Bonds - Budget

Fiscal Year 2018

Description	Fiscal Year 2017 Budget	Actual at 03/31/2017	Anticipated Year End 09/30/2017	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 136	\$ 8	\$ -
Reserve Account	\$ 40	\$ 309	\$ 160	\$ 40
Interest Account	\$ 8	\$ -	\$ 8	\$ 8
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 572,341	\$ 546,690	\$ 546,690	\$ 571,749
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2013 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 572,389	\$ 547,135	\$ 546,866	\$ 571,797
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000
Principal Debt Service - Early Redemptions				
Series A Bonds	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series A Bonds	\$ 442,325	\$ 222,513	\$ 442,325	\$ 436,775
Other Fees and Charges				
Discounts for Early Payment	\$ 40,064	\$ -	\$ -	\$ 40,022
Total Expenditures and Other Uses	\$ 572,389	\$ 312,513	\$ 532,325	\$ 571,797
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 234,622	\$ 14,541	\$ -
Fund Balance - Beginning	\$ 872,262	\$ 885,745	\$ 885,745	\$ 900,287
Fund Balance - Ending	\$ 872,262	\$ 1,120,368	\$ 900,287	\$ 900,287

Restricted Fund Balance:

Reserve Account Requirement	\$ 539,000
Restricted for November 1, 2018 Principal & Interest Payment	\$ 314,813
Total - Restricted Fund Balance:	\$ 853,813

Assessment Comparison

Description	Number of Units	Fiscal Year 2017	Fiscal Year 2018
SF - 52'	69	\$ 1,185.77	\$ 1,184.55
SF - 62'	82	\$ 2,119.02	\$ 2,116.83
SF - 76'	62	\$ 3,166.47	\$ 3,163.19
SF - 90'	7	\$ 3,027.19	\$ 3,024.06
Multi-Family	96	\$ 1,033.87	\$ 1,032.81
Total:	316	N/A	N/A

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

Description	Principal	Coupon Rate	Interest	Annual Debt Service
5/1/2037			\$ 106,275.00	\$ 527,463
11/1/2037	\$ 325,000	6.50%	\$ 106,275.00	
5/1/2038			\$ 95,712.50	\$ 526,988
11/1/2038	\$ 345,000	6.50%	\$ 95,712.50	
5/1/2039			\$ 84,500.00	\$ 525,213
11/1/2039	\$ 370,000	6.50%	\$ 84,500.00	
5/1/2040			\$ 72,475.00	\$ 526,975
11/1/2040	\$ 390,000	6.50%	\$ 72,475.00	
5/1/2041			\$ 59,800.00	\$ 522,275
11/1/2041	\$ 415,000	6.50%	\$ 59,800.00	
5/1/2042			\$ 46,312.50	\$ 521,113
11/1/2042	\$ 445,000	6.50%	\$ 46,312.50	
5/1/2043			\$ 31,850.00	\$ 523,163
11/1/2043	\$ 475,000	6.50%	\$ 31,850.00	
5/1/2044			\$ 16,412.50	\$ 523,263
11/1/2044	\$ 505,000	6.50%	\$ 16,412.50	
Principal Balance - September 30, 2017	\$ 6,875,000			

Flow Way Community Development District

**Debt Service Fund - Series 2015 Phase III Bonds - Budget
Fiscal Year 2018**

Description	Fiscal Year 2017 Budget	Actual at 03/31/2017	Anticipated Year End 09/30/2017	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward				
Amount Required for 11/1/2016 Debt Service	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Available	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 69	\$ -	\$ -
Reserve Account	\$ -	\$ 152	\$ -	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 6	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 279,637	\$ 267,197	\$ 267,197	\$ 279,637
Special Assessment - Off-Roll		\$ -	\$ -	
Special Assessment - Prepayment	\$ -	\$ 35,000	\$ 35,000	\$ -
Debt Proceeds				
Series 2015 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 279,637	\$ 302,423	\$ 302,197	\$ 279,637

Expenditures and Other Uses

Debt Service

Principal Debt Service - Mandatory

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

Principal Debt Service - Early Redemptions

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

Interest Expense

Series A Bonds \$ 195,063 \$ 99,603 \$ 195,063 \$ 195,063

Other Fees and Charges

Discounts for Early Payment \$ 19,575 \$ - \$ - \$ 19,575

Interfund Transfer Out \$ - \$ 218 \$ - \$ -

Total Expenditures and Other Uses \$ **279,637** \$ **164,821** \$ **260,063** \$ **279,637**

Net Increase/(Decrease) in Fund Balance	\$ -	\$ 137,602	\$ 42,135	\$ -
Fund Balance - Beginning	\$ 427,716	\$ 441,624	\$ 441,624	\$ 427,716
Fund Balance - Ending	\$ 427,716	\$ 579,226	\$ 483,758	\$ 427,716

Restricted Fund Balance:

Reserve Account Requirement \$ 264,494

Restricted for November 1, 2017 Debt Service

Principal \$ 65,000

Interest \$ 98,222

Total - Restricted Fund Balance: \$ 427,716

Assessment Comparison

Description	Number of Units	Fiscal Year	
		2017	Fiscal Year 2018
SF - 52'	32	\$ 2,010.40	\$ 1,979.05
SF - 76'	23	\$ 3,941.48	\$ 3,879.66
SF - 90'	18	\$ 3,598.51	\$ 3,542.07
SF - 100'	17	\$ -	\$ 3,725.75
Total:	90		N/A

Flow Way Community Development District

Debt Service Fund - Series 2015 Phase III Bonds - Budget

Description	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			\$ 98,221.88	\$ 262,825
11/1/2017	\$ 65,000	4.250%	\$ 98,221.88	
5/1/2018			\$ 96,840.63	\$ 260,063
11/1/2018	\$ 70,000	4.250%	\$ 96,840.63	
5/1/2019			\$ 95,353.13	\$ 262,194
11/1/2019	\$ 70,000	4.250%	\$ 95,353.13	
5/1/2020			\$ 93,865.63	\$ 259,219
11/1/2020	\$ 75,000	4.250%	\$ 93,865.63	
5/1/2021			\$ 92,271.88	\$ 261,138
11/1/2021	\$ 75,000	4.250%	\$ 92,271.88	
5/1/2022			\$ 90,678.13	\$ 257,950
11/1/2022	\$ 80,000	4.250%	\$ 90,678.13	
5/1/2023			\$ 88,978.13	\$ 259,656
11/1/2023	\$ 85,000	4.250%	\$ 88,978.13	
5/1/2024			\$ 87,171.88	\$ 261,150
11/1/2024	\$ 90,000	4.250%	\$ 87,171.88	
5/1/2025			\$ 85,259.38	\$ 262,431
11/1/2025	\$ 90,000	4.250%	\$ 85,259.38	
5/1/2026			\$ 83,346.88	\$ 258,606
11/1/2026	\$ 95,000	5.000%	\$ 83,346.88	
5/1/2027			\$ 80,971.88	\$ 259,319
11/1/2027	\$ 100,000	5.000%	\$ 80,971.88	
5/1/2028			\$ 78,471.88	\$ 259,444
11/1/2028	\$ 105,000	5.000%	\$ 78,471.88	
5/1/2029			\$ 75,846.88	\$ 259,319
11/1/2029	\$ 110,000	5.000%	\$ 75,846.88	
5/1/2030			\$ 73,096.88	\$ 258,944
11/1/2030	\$ 115,000	5.000%	\$ 73,096.88	
5/1/2031			\$ 70,221.88	\$ 258,319
11/1/2031	\$ 120,000	5.000%	\$ 70,221.88	
5/1/2032			\$ 67,221.88	\$ 257,444
11/1/2032	\$ 130,000	5.000%	\$ 67,221.88	
5/1/2033			\$ 63,971.88	\$ 261,194
11/1/2033	\$ 135,000	5.000%	\$ 63,971.88	
5/1/2034			\$ 60,596.88	\$ 259,569
11/1/2034	\$ 140,000	5.000%	\$ 60,596.88	
5/1/2035			\$ 57,096.88	\$ 257,694
11/1/2035	\$ 150,000	5.000%	\$ 57,096.88	
5/1/2036			\$ 53,346.88	\$ 260,444
11/1/2036	\$ 155,000	5.375%	\$ 53,346.88	
5/1/2037			\$ 49,181.25	\$ 257,528
11/1/2037	\$ 165,000	5.375%	\$ 49,181.25	

Flow Way Community Development District

Debt Service Fund - Series 2015 Phase III Bonds - Budget

Description	Principal	Coupon Rate	Interest	Annual Debt Service
5/1/2038			\$ 44,746.88	\$ 258,928
11/1/2038	\$ 175,000	5.375%	\$ 44,746.88	
5/1/2039			\$ 40,043.75	\$ 259,791
11/1/2039	\$ 180,000	5.375%	\$ 40,043.75	
5/1/2040			\$ 35,206.25	\$ 255,250
11/1/2040	\$ 190,000	5.375%	\$ 35,206.25	
5/1/2041			\$ 30,100.00	\$ 255,306
11/1/2041	\$ 200,000	5.375%	\$ 30,100.00	
5/1/2042			\$ 24,725.00	\$ 254,825
11/1/2042	\$ 210,000	5.375%	\$ 24,725.00	
5/1/2043			\$ 19,081.25	\$ 253,806
11/1/2043	\$ 225,000	5.375%	\$ 19,081.25	
5/1/2044			\$ 13,034.38	\$ 257,116
11/1/2043	\$ 235,000	5.375%	\$ 13,034.38	
5/1/2044			\$ 6,718.75	\$ 254,753
11/1/2044	\$ 250,000	5.375%	\$ 6,718.75	
Principal Balance - September 30, 2017	\$ 3,950,000			

Flow Way Community Development District

**Debt Service Fund - Series 2015 Phase IV Bonds - Budget
Fiscal Year 2018**

Description	Fiscal Year 2017 Budget	Actual 03/31/2017	Anticipated Year End 09/30/2017	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward				
		\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 28	\$ 60	\$ -
Reserve Account	\$ -	\$ 93	\$ 200	\$ -
Interest Account	\$ -	\$ 14	\$ 30	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 230,706	\$ 220,379	\$ 220,379	\$ 229,630
Special Assessment - Off-Roll	\$ 50,000	\$ -	\$ 50,000	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2015 Phase IV Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 280,706	\$ 220,513	\$ 270,669	\$ 229,630

Expenditures and Other Uses

Debt Service

Principal Debt Service - Mandatory

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

Principal Debt Service - Early Redemptions

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

Interest Expense

Series A Bonds \$ 164,556 \$ 82,278 \$ 82,278 \$ 163,556

Other Uses of Funds

Amount Available in Capitalized Interest

Other Fees and Charges

Discounts for Early Payment \$ 16,149 \$ - \$ - \$ 16,074

Interfund Transfer Out \$ 134

Total Expenditures and Other Uses \$ **230,706** \$ **82,412** \$ **132,278** \$ **229,630**

Net Increase/(Decrease) in Fund Balance	\$ 50,000	\$ 138,102	\$ 138,391	\$ -
Fund Balance - Beginning	\$ 244,468	\$ 244,326	\$ 244,326	\$ 382,717
Fund Balance - Ending	\$ 294,468	\$ 382,428	\$ 382,717	\$ 382,717

Restricted Fund Balance:

Reserve Account Requirement \$ 161,930

Restricted for November 1, 2018 Debt Service

Principal \$ 50,000

Interest \$ 81,278

Total - Restricted Fund Balance: \$ **293,208**

Assessment Comparison

Description	Number of Units	Fiscal Year	
		2017	Fiscal Year 2018
SF - 52'	76	\$ 1,396.98	\$ 1,390.47
SF - 62'	31	\$ 2,181.28	\$ 2,171.12
MF - Vercelli	56	\$ 1,016.34	\$ 1,011.60
Total:	163	N/A	N/A

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

Description	Principal	Coupon Rate	Interest	Annual Debt Service
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 2018**

Description	Fiscal Year 2017 Budget	Actual 03/31/2017	Anticipated Year End 09/30/2017	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward				
Interest Income				
Revenue Account	\$ -	\$ -	\$ 100	\$ -
Reserve Account	\$ -	\$ 58	\$ 100	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ 379,664
Special Assessment - Off-Roll	\$ -	\$ -	\$ 346,409	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2016 Phase 5 Issuance Proceeds - Deposit to Reserve Account	\$ -	\$ 174,589	\$ 174,589	\$ -
Total Revenue & Other Sources	\$ -	\$ 174,646	\$ 521,198	\$ 379,664

Expenditures and Other Uses

Debt Service

Principal Debt Service - Mandatory

Series A Bonds \$ - \$ - \$ - \$ 110,000

Principal Debt Service - Early Redemptions

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

Interest Expense

Series A Bonds \$ - \$ - \$ 108,236 \$ 254,478

Other Uses of Funds

Amount Available in Capitalized Interest

Other Fees and Charges

Discounts for Early Payment \$ - \$ - \$ - \$ 15,187

Interfund Transfer Out \$ - \$ 58 \$ 58

Total Expenditures and Other Uses \$ - \$ 58 \$ 108,293 \$ 379,664

Net Increase/(Decrease) in Fund Balance	\$ -	\$ 174,589	\$ 412,905	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ 412,905
Fund Balance - Ending	\$ -	\$ 174,589	\$ 412,905	\$ 412,905

Restricted Fund Balance:

Reserve Account Requirement \$ 174,589

Restricted for November 1, 2018 Debt Service

Principal \$ 95,000

Interest \$ 126,304

Total - Restricted Fund Balance: \$ 395,893

Assessment Comparison

Description	Number of Units	Fiscal Year	
		2017	Fiscal Year 2018
SF - 52'	97	\$ -	\$ 1,464.08
SF - 62'	52	\$ -	\$ 2,211.25
SF - 76'	24	\$ -	\$ 3,596.20
MF - Esplanade	32	\$ -	\$ 1,136.08
Total:	205	N/A	N/A

Flow Way Community Development District

Debt Service Fund - Series 2016 Phase 5 Bonds - Budget

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Par Amount Issued:	\$ 5,425,000			
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	
11/1/2039	\$ 235,000		\$ 56,000.00	\$ 347,000

Flow Way Community Development District

Debt Service Fund - Series 2016 Phase 5 Bonds - Budget

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

Flow Way Community Development District

**Assessment Comparison - Budget
Fiscal Year 2018**

Description	Number of Units	General Fund		Debt Service Fund		Total	
		FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018
Series 2013 Bonds - Phase 1 and 2							
SF - 52'	69	\$ 310.93	\$ 255.32	\$ 1,185.77	\$ 1,184.55	\$ 1,496.70	\$ 1,439.86
SF - 62'	82	\$ 310.93	\$ 255.32	\$ 2,119.02	\$ 2,116.83	\$ 2,429.95	\$ 2,372.14
SF - 76'	62	\$ 310.93	\$ 255.32	\$ 3,166.47	\$ 3,163.19	\$ 3,477.40	\$ 3,418.51
SF - 90'	7	\$ 310.93	\$ 255.32	\$ 3,027.19	\$ 3,024.06	\$ 3,338.12	\$ 3,279.38
Multi-Family	96	\$ 310.93	\$ 255.32	\$ 1,033.87	\$ 1,032.81	\$ 1,344.80	\$ 1,288.12
Total:	316						
Series 2015 Bonds - Phase 3							
SF - 52'	32	\$ 310.93	\$ 255.32	\$ 2,010.40	\$ 1,979.05	\$ 2,321.33	\$ 2,234.37
SF - 76'	23	\$ 310.93	\$ 255.32	\$ 3,941.48	\$ 3,879.66	\$ 4,252.41	\$ 4,134.98
SF - 90'	18	\$ 310.93	\$ 255.32	\$ 3,598.51	\$ 3,542.07	\$ 3,909.44	\$ 3,797.39
SF - 100'	17	N/A	\$ 255.32	N/A	\$ 3,725.75	N/A	\$ 3,981.07
Total:	90						
Series 2015 Bonds - Phase 4							
SF - 52'	76	\$ 310.93	\$ 255.32	\$ 1,396.98	\$ 1,390.47	\$ 1,707.91	\$ 1,645.79
SF - 62'	31	\$ 310.93	\$ 255.32	\$ 2,181.28	\$ 2,171.12	\$ 2,492.21	\$ 2,426.43
Multi-Family	56	\$ 310.93	\$ 255.32	\$ 1,016.34	\$ 1,011.60	\$ 1,327.27	\$ 1,266.92
Total:	163						
Series 2016 Bonds - Phase 5							
SF - 52'	97	N/A	\$ 255.32	N/A	\$ 1,464.08	N/A	\$ 1,719.39
SF - 62'	52	N/A	\$ 255.32	N/A	\$ 2,211.25	N/A	\$ 2,466.57
SF - 76'	24	N/A	\$ 255.32	N/A	\$ 3,596.20	N/A	\$ 3,851.51
MF - Esplanade	32	N/A	\$ 255.32	N/A	\$ 1,136.08	N/A	\$ 1,391.40
Total:	205						

RESOLUTION 2017-14

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 2017-14

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 2017-14

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 5th day of September, 2017.

ATTEST:

**FLOW WAY COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

David Truxton, Chairman

EXHIBIT B

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology
Fiscal Year 2018 – General Fund

Prepared by:

8/1/2017

JPWard & Associates LLC

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33305

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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 2018, which begins on October 1, 2017 and ends on September 30, 2018.

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. The first five phases of development of the District includes 774 residential units of various lots sizes, including 201 multi-family residential units, and a Golf Course. There will be future phases of development of the community, which are not the subject of this methodology.

3.0 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 2018
Table 1

Folio ID	Unit Type	Number of Units Assigned to Folio	Owner 1	Owner 2	Legal Desc	O&M Total
23899100020	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO I AT ESPLANADE NAPLES	255.32
23899100046	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO I AT ESPLANADE NAPLES	255.32
23899100062	P 1 - Multi-family	1	GLEASON, BARBARA J	201 W 70TH ST #3C	BELLANO I AT ESPLANADE NAPLES	255.32
23899100088	P 1 - Multi-family	1	HUTCHINSON, COLLIN CORY	JACQUELYN M HUTCHINSON	BELLANO I AT ESPLANADE NAPLES	255.32
23899100101	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO I AT ESPLANADE NAPLES	255.32
23899100127	P 1 - Multi-family	1	GARTNER, MICHAEL=& COLLEEN	1847 RIDGE ROAD WEST	BELLANO I AT ESPLANADE NAPLES	255.32
23899100143	P 1 - Multi-family	1	BOURGOINE FAMILY REV TRUST	14 RUMFORD LANE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100169	P 1 - Multi-family	1	QUINTUS, ROELOF	8756 BELLANO COURT #204	BELLANO I AT ESPLANADE NAPLES	255.32
23899100185	P 1 - Multi-family	1	PERELSTEIN, BRIAN S	JENNIFER L PERELSTEIN	BELLANO I AT ESPLANADE NAPLES	255.32
23899100208	P 1 - Multi-family	1	TURNER, JAMES L=& DIANE V	8760 BELLANO COURT	BELLANO I AT ESPLANADE NAPLES	255.32
23899100224	P 1 - Multi-family	1	PAULGUSTA LLC	11103 VISTA DR	BELLANO I AT ESPLANADE NAPLES	255.32
23899100240	P 1 - Multi-family	1	KENNETH W MARTA REV TRUST	FRANCES J MARTA	BELLANO I AT ESPLANADE NAPLES	255.32
23899100266	P 1 - Multi-family	1	FLANAGAN, DAVID A=& PATRICIA L	15 INDEPENDENCE DRIVE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100282	P 1 - Multi-family	1	SURDYKE, JENNIFER MARIE	JOSHUA JOSEPH HUELISING	BELLANO I AT ESPLANADE NAPLES	255.32
23899100305	P 1 - Multi-family	1	LAWRIE, DOUGLAS	MOIRA MCINTYRE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100321	P 1 - Multi-family	1	OGORMAN, CASEY P=& LORI J	1025 AUBURN DRIVE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100347	P 1 - Multi-family	1	GAYNOR, ROBERT H=& SHERRI	23 MEETING HOUSE LANE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100363	P 1 - Multi-family	1	WEBER, FREDERICK W	CATHERINE A WEBER	BELLANO I AT ESPLANADE NAPLES	255.32
23899100389	P 1 - Multi-family	1	MULLMAN, SEYMOUR=& CHERYL	65 REDWOOD ROAD	BELLANO I AT ESPLANADE NAPLES	255.32
23899100402	P 1 - Multi-family	1	MCDERMOTT JR, FRANK V	BRENDA M MCDERMOTT	BELLANO I AT ESPLANADE NAPLES	255.32
23899100428	P 1 - Multi-family	1	WILSON, THOMAS E=& TERESE J	866 STILLWELL COURT	BELLANO I AT ESPLANADE NAPLES	255.32
23899100444	P 1 - Multi-family	1	ROBERT KINNEAR & HOLLY A	KINNEAR JT DEC OF TRUST	BELLANO I AT ESPLANADE NAPLES	255.32
23899100460	P 1 - Multi-family	1	JOHN F HARRIS IV & KAREN J	HARRIS JOINT LIVING TRUST	BELLANO I AT ESPLANADE NAPLES	255.32
23899100486	P 1 - Multi-family	1	KALBFLEISCH FAMILY TRUST	2121-10 SIDEROAD	BELLANO I AT ESPLANADE NAPLES	255.32
23899100509	P 1 - Multi-family	1	SCHMID, ROBERT=& LAURA A	8765 BELLANO COURT UNIT 101	BELLANO I AT ESPLANADE NAPLES	255.32
23899100525	P 1 - Multi-family	1	SCHILGEN, JOHN R	HELEN MICHELLE SCHILGEN	BELLANO I AT ESPLANADE NAPLES	255.32
23899100541	P 1 - Multi-family	1	HOURIHAN, JAMES P=& DIANE M	29 CAMELOT DRIVE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100567	P 1 - Multi-family	1	MCPARTLAND, JAMES F=& DENISE C	SEAN JAMES MCPARTLAND	BELLANO I AT ESPLANADE NAPLES	255.32
23899100583	P 1 - Multi-family	1	SCOTT, RUSSELL=& CYNTHIA	121 COTTONWOOD ROAD	BELLANO I AT ESPLANADE NAPLES	255.32
23899100606	P 1 - Multi-family	1	BARLOW, MARY ANN	8765 BELLANO COURT #202	BELLANO I AT ESPLANADE NAPLES	255.32
23899100622	P 1 - Multi-family	1	STEELE, WILLIAM T	LISA C REXROAT STEELE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100648	P 1 - Multi-family	1	GILBERT, LARRY J=& LINDA R	8765 BELLANO COURT UNIT 204	BELLANO I AT ESPLANADE NAPLES	255.32
23899100664	P 1 - Multi-family	1	CASARETO, DIANE	8761 BELLANO COURT	BELLANO I AT ESPLANADE NAPLES	255.32
23899100680	P 1 - Multi-family	1	ABRAHAM, GREGORY R	8761 BELLANO COURT	BELLANO I AT ESPLANADE NAPLES	255.32
23899100703	P 1 - Multi-family	1	AMLINGER, MARK=& HEATHER	11 HICKORY DR	BELLANO I AT ESPLANADE NAPLES	255.32
23899100729	P 1 - Multi-family	1	B J WEIGEL & M A WEIGEL TRUST	6709 SUMMIT LAKE DRIVE	BELLANO I AT ESPLANADE NAPLES	255.32
23899100745	P 1 - Multi-family	1	KAREN S BURCAW WILCZAK TRUST	8761 BELLANO COURT #201	BELLANO I AT ESPLANADE NAPLES	255.32
23899100761	P 1 - Multi-family	1	VEFOR, RYAN A	834 SOUTHWICK COURT	BELLANO I AT ESPLANADE NAPLES	255.32
23899100787	P 1 - Multi-family	1	LINK, TERRENCE H=& KATHLEEN M	428 PHEASANT RUN	BELLANO I AT ESPLANADE NAPLES	255.32
23899100800	P 1 - Multi-family	1	EBERT, THOMAS E=& TERESA T	8761 BELLANO CT #204	BELLANO I AT ESPLANADE NAPLES	255.32
23899100826	P 1 - Multi-family	1	STURINO, MARIO=& JOANNE	3 MCLEOD COURT	BELLANO I AT ESPLANADE NAPLES	255.32
23899100842	P 1 - Multi-family	1	DONNA M MACLEAN REV TRUST	8757 BELLANO CT #102	BELLANO I AT ESPLANADE NAPLES	255.32
23899100868	P 1 - Multi-family	1	GREENBERG, JOHN P=& TAMA B	8757 BELLANO COURT #103	BELLANO I AT ESPLANADE NAPLES	255.32
23899100884	P 1 - Multi-family	1	ECKSTEIN, VIKTOR	JANA ECKSTEINOVA	BELLANO I AT ESPLANADE NAPLES	255.32
23899100907	P 1 - Multi-family	1	LYNCH, JOHN ROBERT	8757 BELLANO CT #201	BELLANO I AT ESPLANADE NAPLES	255.32
23899100923	P 1 - Multi-family	1	PARTYKA, DAVID L=& DIANA B	8757 BELLANO COURT #202	BELLANO I AT ESPLANADE NAPLES	255.32
23899100949	P 1 - Multi-family	1	GOUSSE, GREGORY C=& ELAINE R	8757 BELLANO COURT #203	BELLANO I AT ESPLANADE NAPLES	255.32
23899100965	P 1 - Multi-family	1	RICHARDS, TODD M=& MARYANN	2343 KENSINGTON DRIVE	BELLANO I AT ESPLANADE NAPLES	255.32
23899101126	P 1 - Multi-family	1	POGYOR, ROBERT=& LOIS	8768 BELLANO COURT # 101	BELLANO I AT ESPLANADE NAPLES	255.32
23899101142	P 1 - Multi-family	1	SCHWARTZ, BRUCE R=& KATHY D	8768 BELLANO CT #102	BELLANO II AT ESPLANADE NAPLES	255.32
23899101168	P 1 - Multi-family	1	BOURKE, TYLER BUTLER	8768 BELLANO COURT UNIT 103	BELLANO II AT ESPLANADE NAPLES	255.32
23899101184	P 1 - Multi-family	1	KRIVOSH, MICHAEL J	PATRICIA J KRIVOSH	BELLANO II AT ESPLANADE NAPLES	255.32
23899101207	P 1 - Multi-family	1	PADUREAN, ADRIAN M=& MIRELA S	8768 BELLANO COURT UNIT 201	BELLANO II AT ESPLANADE NAPLES	255.32
23899101223	P 1 - Multi-family	1	BUCHANAN LIVING TRUST	4517 MIDDLEDALE ROAD SOUTH	BELLANO II AT ESPLANADE NAPLES	255.32
23899101249	P 1 - Multi-family	1	NICHOLAS W GENIMATAS REV TRUST	15 PICKERING BROOK DRIVE	BELLANO II AT ESPLANADE NAPLES	255.32
23899101265	P 1 - Multi-family	1	KWARTLER , HENRY=& LORRIE A	39 MERIWETHER TRAIL	BELLANO II AT ESPLANADE NAPLES	255.32
23899101281	P 1 - Multi-family	1	CASHMAN, JERRY S=& DEBRA J	38 MERGANSER LANE	BELLANO II AT ESPLANADE NAPLES	255.32
23899101304	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO II AT ESPLANADE NAPLES	255.32
23899101320	P 1 - Multi-family	1	HARTIGAN, KEVIN M=& NANCY F	1202 MAGNOLIA DR	BELLANO II AT ESPLANADE NAPLES	255.32
23899101346	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO II AT ESPLANADE NAPLES	255.32
23899101362	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO II AT ESPLANADE NAPLES	255.32
23899101388	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO II AT ESPLANADE NAPLES	255.32
23899101401	P 1 - Multi-family	1	FREDDIE GENE BARRETT & NANCY	ANNE BARRETT LIV TRUST	BELLANO II AT ESPLANADE NAPLES	255.32
23899101427	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO II AT ESPLANADE NAPLES	255.32
23899101922	P 1 - Multi-family	1	MCLAUGHLIN FAMILY TRUST	8769 BELLANO COURT UNIT 101	BELLANO II AT ESPLANADE NAPLES	255.32
23899101948	P 1 - Multi-family	1	KASPERSION FLORIDA TRUST	184 HIGHLAND CREEK ROAD	BELLANO II AT ESPLANADE NAPLES	255.32
23899101964	P 1 - Multi-family	1	KROLLMAN, RICHARD=& DONNA L	7 BETTS DRIVE	BELLANO II AT ESPLANADE NAPLES	255.32
23899101980	P 1 - Multi-family	1	HINNEN, JOHN=& KATHY	8769 BELLANO COURT # 104	BELLANO II AT ESPLANADE NAPLES	255.32
23899102002	P 1 - Multi-family	1	CLOEZ REYNAUD REV TRUST	3 TRAVERSE DU MOULIN	BELLANO II AT ESPLANADE NAPLES	255.32
23899102028	P 1 - Multi-family	1	KAUFMANN, DANIEL G=& BONNIE L	1544 PROSPECT AVENUE	BELLANO II AT ESPLANADE NAPLES	255.32
23899102044	P 1 - Multi-family	1	GORSKI, MARK T=& GRACE LYNN	11206 ROCKINGHAM CIRCLE	BELLANO II AT ESPLANADE NAPLES	255.32
23899102060	P 1 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BELLANO II AT ESPLANADE NAPLES	255.32
23933000028	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933000044	P 4 - Multi-family	1	ZIELINSKI, ROBERT E	ANNE MARIE ZIELINSKI	BENVENUTO I AT ESPLANADE	255.32
23933000060	P 4 - Multi-family	1	ALHEID, HARRY J	9420 BENVENUTO COURT	BENVENUTO I AT ESPLANADE	255.32
23933000086	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933000109	P 4 - Multi-family	1	CIPOLLA, FRANK=& LAUREN S	9420 BENVENUTO COURT #201	BENVENUTO I AT ESPLANADE	255.32
23933000125	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933000141	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933000167	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933000989	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32

**Flow Way Community Development District
Assessment Roll - Fiscal Year 2018**

Table 1

23933001001	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933001027	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933001043	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933001069	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933001085	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933001108	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
23933001124	P 4 - Multi-family	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	BENVENUTO I AT ESPLANADE	255.32
31346500026	P 1 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31346500042	P 1 - 76'	1	VATTER, VERNON A	87 POWELL AVE	ESPLANADE GOLF AND COUNTRY	255.32
31346500068	P 1 - 76'	1	OLIVIC FAMILY TRUST	8681 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31346500220	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500262	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500369	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500385	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500408	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500466	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500505	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500521	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500563	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500589	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500628	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500644	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500660	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346500741	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31346502383	P 1 - 52'	1	ELLIOTT, CHARLES LAYTON	BOBBI M ELLIOTT	ESPLANADE GOLF AND COUNTRY	255.32
31346502406	P 1 - 52'	1	COFFEY, THOMAS J=& BARBARA M	5 BRAMPTON RD	ESPLANADE GOLF AND COUNTRY	255.32
31346502422	P 1 - 52'	1	CHERVENAK, ROBERT J=& LINDA F	112 ELIZA LN	ESPLANADE GOLF AND COUNTRY	255.32
31346502448	P 1 - 52'	1	VEDUCCIO, KENNETH J	LEONA A CRESEY	ESPLANADE GOLF AND COUNTRY	255.32
31346502464	P 1 - 52'	1	BARBER, KEVIN G	4870 COVERED BRIDGE RD	ESPLANADE GOLF AND COUNTRY	255.32
31346502480	P 1 - 52'	1	BUDZYNA, JOHN M	4 BASKENRIDGE DR	ESPLANADE GOLF AND COUNTRY	255.32
31346502503	P 1 - 52'	1	HOWARD, THOMAS H=& KERRY L	9134 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346502529	P 1 - 52'	1	O'NEILL JR, JAMES R	REGINA E BARRETT	ESPLANADE GOLF AND COUNTRY	255.32
31346502545	P 1 - 52'	1	FISHER, GALE A=& KIRK L	3790 BURNING TREE DR	ESPLANADE GOLF AND COUNTRY	255.32
31346502561	P 1 - 52'	1	IULIANO, JOHN V=& KAREN V	9146 TRIVOLI TERRACE	ESPLANADE GOLF AND COUNTRY	255.32
31346502587	P 1 - 52'	1	KINZELMANN, GAIL STEAD	JOHN KINZELMANN	ESPLANADE GOLF AND COUNTRY	255.32
31346502600	P 1 - 52'	1	MELLORS, JOHN=& KATHLEEN	9154 TRIVOLI TERR	ESPLANADE GOLF AND COUNTRY	255.32
31346502626	P 1 - 52'	1	BOND, WARD=& IRENE	BOX 32069 ARTHUR PO	ESPLANADE GOLF AND COUNTRY	255.32
31346502642	P 1 - 52'	1	DONOGHUE, JEAN	9162 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346502668	P 1 - 52'	1	STEVEN J LEIBACH LIVING TRUST	314 NICOLE WAY	ESPLANADE GOLF AND COUNTRY	255.32
31346502684	P 1 - 52'	1	RUZZIER JR, GEORGE A	ELIZABETH S RUZZIER	ESPLANADE GOLF AND COUNTRY	255.32
31346502707	P 1 - 52'	1	HARRIS, JAMES B=& JO ANN	9175 TRIVOLI TERRACE	ESPLANADE GOLF AND COUNTRY	255.32
31346502723	P 1 - 52'	1	DOUGLAS & ELIZABETH SEA TRUST	8005 WINDSWEEP CIRCLE	ESPLANADE GOLF AND COUNTRY	255.32
31346502749	P 1 - 52'	1	LEVINE, EDWARD H=& ALMA M	9167 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346502765	P 1 - 52'	1	R D AGRONIN REVOCABLE TRUST	B R AGRONIN REVOCABLE TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31346502781	P 1 - 52'	1	ALBANESE, ANTHONY=& ELISANNE	9159 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346502804	P 1 - 52'	1	SHARP, KENNETH DARRELL	SUSAN PATRICIA SHARP	ESPLANADE GOLF AND COUNTRY	255.32
31346502820	P 1 - 52'	1	TODDY, JOSEPH MICHAEL	STEPHANIE FRANCINE TODDY	ESPLANADE GOLF AND COUNTRY	255.32
31346502846	P 1 - 52'	1	HOIDGE, KATHRYN	9147 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346502862	P 1 - 52'	1	VELIZ, MICHAEL A=& MELANIE	9143 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346503706	P 1 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31346503722	P 1 - 52'	1	SSSG LLC	24381 WOODSAGE DR	ESPLANADE GOLF AND COUNTRY	255.32
31346503748	P 1 - 52'	1	SARA S CREGO REVOCABLE TRUST	9127 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346503764	P 1 - 52'	1	COOK, JAY F=& NANCY P	9123 TRIVOLI TER	ESPLANADE GOLF AND COUNTRY	255.32
31346503780	P 1 - 52'	1	CARPENITO, DONNA	9117 TRIVOLI TERR	ESPLANADE GOLF AND COUNTRY	255.32
31346503803	P 1 - 52'	1	M & K QUEENAN FAMILY TRUST	9111 TRIVOLI TERR	ESPLANADE GOLF AND COUNTRY	255.32
31347500025	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347500041	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347500067	P 4 - 52'	30	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	7,659.48
31347500067	P 5 - 52'	50	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	12,765.80
31347500067	P5 - Multi-family	32	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	8,170.11
31347510060	P 1 - Multi-family	16	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	4,085.06
31347510565	P 1 - Multi-family	8	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	2,042.53
31347511069	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511085	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511108	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511124	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511140	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511166	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511182	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511205	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511221	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511247	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511263	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511289	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511302	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511360	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511409	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511467	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511506	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511522	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511548	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511564	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511580	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511603	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511629	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00

**Flow Way Community Development District
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Table 1

31347511645	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511661	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511687	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511700	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511726	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511742	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511768	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511784	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511807	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511849	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511865	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511881	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511904	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511920	0	0	FLOW WAY COMMUNITY DEVELOP DIST	% JP WARD & ASSOCIATES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347511988	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347512000	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347512026	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347512042	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347512068	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347512084	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347512107	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347512123	P 1 - 76'	1	SRIRAMAN, ROM	8660 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347512149	P 1 - 52'	1	BARBER, KEVIN	4870 COVERED BRIDGE RD	ESPLANADE GOLF AND COUNTRY	255.32
31347512165	P 1 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347512181	P 1 - 62'	1	LITTLE, STEPHEN G=& PAMELA J	2308 CHAPELWOOD DR	ESPLANADE GOLF AND COUNTRY	255.32
31347512262	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347512288	P 1 - 76'	1	VAUGHAN, KEVIN S=& MICHELLE B	8673 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512301	P 1 - 76'	1	BOGAN, JEFFREY M=& SUSAN L	8669 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512327	P 1 - 76'	1	JACOBSON, MICHAEL P	CRISTINA L JACOBSON	ESPLANADE GOLF AND COUNTRY	255.32
31347512343	P 1 - 76'	1	STEFFEN, CENNETT=& VARPU	8661 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512369	P 1 - 76'	1	ANDRES, MARLIN=& VICKI	20 WEST 7TH ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512385	P 1 - 76'	1	CONDINA, ROBERT W	HOLLY L CONDINA	ESPLANADE GOLF AND COUNTRY	255.32
31347512408	P 1 - 76'	1	HOWARD, CHANDLER	28 WAKEFIELD LN	ESPLANADE GOLF AND COUNTRY	255.32
31347512424	P 1 - 76'	1	JACKSON JT REVOCABLE TRUST	8645 CAVANO STREET	ESPLANADE GOLF AND COUNTRY	255.32
31347512440	P 1 - 76'	1	MEYER, MARTIN=& ALICE	265 E 66TH ST APT 32G	ESPLANADE GOLF AND COUNTRY	255.32
31347512466	P 1 - 76'	1	GRAEBNER, PAUL A=& AMY A	8635 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512482	P 1 - 76'	1	SARAH J SHERMAN REV LIV TRUST	1915 LONG LAKE SHORES	ESPLANADE GOLF AND COUNTRY	255.32
31347512505	P 1 - 76'	1	THOMAS R BRANDT TRUST	8627 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512521	P 1 - 76'	1	HOUSEL, KEVAN M=& JANICE J	8623 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512547	P 1 - 76'	1	TIEFENBACH, JEFFREY P	ALICE RENEE TIEFENBACH	ESPLANADE GOLF AND COUNTRY	255.32
31347512563	P 1 - 76'	1	XIA, LUNXI PETER	LEA LI ZHANG	ESPLANADE GOLF AND COUNTRY	255.32
31347512589	P 1 - 76'	1	CHIODO, RYAN A	8611 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347512602	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347512628	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347512644	P 1 - 76'	1	JOHN J NEYLAN III &	GAIL P NEYLAN REV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347512660	P 1 - 76'	1	BOGGS, JAMES M=& JANICE W	8643 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347512686	P 1 - 76'	1	1186937 ONTARIO LLD	6790 DAVAND DR # 5	ESPLANADE GOLF AND COUNTRY	255.32
31347512709	P 1 - 76'	1	SMITH FAMILY REVOCABLE TRUST	8633 AMOUR COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347512725	P 1 - 76'	1	HASAN, NAIM	SOFIA MUMTAZ	ESPLANADE GOLF AND COUNTRY	255.32
31347512741	P 1 - 76'	1	FISCHER, RONALD P=& LINDA M	8625 AMOUR COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347512767	P 1 - 76'	1	JILL R AUSTIN TRUST	8620 ARMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347512783	P 1 - 76'	1	ADAMS, KENNETH R=& LINDA NOREN	909 STAR SHOOT	ESPLANADE GOLF AND COUNTRY	255.32
31347512806	P 1 - 76'	1	KNUPPEL, ROBERT	MARIA GORETH COPANSKI	ESPLANADE GOLF AND COUNTRY	255.32
31347512822	P 1 - 76'	1	SAMUEL H MILLER FAMILY TRUST	5800 LAMPLIGHTER DR	ESPLANADE GOLF AND COUNTRY	255.32
31347512848	P 1 - 76'	1	JOSEPH J PESTANA III REV TRUST	SUSAN PESTANA REV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347512864	P 1 - 76'	1	HARRY T BAUERLE III REV TRUST	EVELYN D UNDERWOOD REV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347512880	P 1 - 76'	1	CERMINARA, FRANK=& SUSAN Y	8644 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347512903	P 1 - 76'	1	WELSH, JAMES=& JEAN M	8648 AMOUR COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347512929	P 1 - 76'	1	NEMETH JR, WILLIAM A=& LAURA D	6301 MANOR GLEN DR	ESPLANADE GOLF AND COUNTRY	255.32
31347512945	P 1 - 76'	1	FIX, DAVID W=& ALAYNE A	8656 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347512961	P 1 - 76'	1	SRIRAMAN, ROM=& LAKSHMI	8660 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347512987	P 1 - 76'	1	COIT, HARLAN R=& SUSAN J	8664 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513009	P 1 - 76'	1	FRED W FAUST REV TRUST	8668 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513025	P 1 - 76'	1	R E & VERA MILLER REV TRUST	8670 AMOUR COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347513041	P 1 - 76'	1	MCGEE JR, WILLIAM L	GERALDINE M MCGEE	ESPLANADE GOLF AND COUNTRY	255.32
31347513067	P 1 - 76'	1	BOMMARITO, JOSEPH C=& DONNA R	8678 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513083	P 1 - 76'	1	LILLISTON, BRENT F	CHARLES J WELLER	ESPLANADE GOLF AND COUNTRY	255.32
31347513106	P 1 - 76'	1	FINLEY SR, JONATHAN E	LISA M FINLEY	ESPLANADE GOLF AND COUNTRY	255.32
31347513122	P 1 - 76'	1	MANCUSO, VAN E=& JAN	8690 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513148	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513164	P 1 - 76'	1	HANDTE, GORDON C=& CHERYL J	8672 CAVANO ST	ESPLANADE GOLF AND COUNTRY	255.32
31347513180	P 1 - 76'	1	GRIMALDI, JOHN F=& CATHERINE C	72 SETTLERS COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347513203	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513229	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513245	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513261	P 1 - 76'	1	TAYLOR, JAMES M=& CAROL A	8683 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513287	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513300	P 1 - 76'	1	DURINZI, JOSEPH F=& DENISE M	8675 AMOUR CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513326	P 1 - 76'	1	BARTHOLOMEW, BRIAN R	CYNTHIA K BARTHOLOMEW	ESPLANADE GOLF AND COUNTRY	255.32
31347513342	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513368	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513384	P 1 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513407	P 1 - 76'	1	WIECHERING, ROBERT W	VIRGINIA M SIMONE	ESPLANADE GOLF AND COUNTRY	255.32
31347513423	P 1 - 62'	1	KAREN FRENCH REV TRUST	8920 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513449	P 1 - 62'	1	MARTELL, KENNETH R	DOROTHY K MARTELL	ESPLANADE GOLF AND COUNTRY	255.32

**Flow Way Community Development District
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Table 1

31347513465	P 1 - 62'	1	SCARDIGLI, DENNIS=& THERESA	8912 SAVONA COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347513481	P 1 - 62'	1	KREPPPEL, JOYCE	8908 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513504	P 1 - 62'	1	VETRANO, ROBERT B	KAREN RUSINAK-VETRANO	ESPLANADE GOLF AND COUNTRY	255.32
31347513520	P 1 - 62'	1	BENDER, THOMAS C=& MARY M	8896 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513546	P 1 - 62'	1	KNAUSE, TERRY D=& LINDA J	108 LATOUR WAY	ESPLANADE GOLF AND COUNTRY	255.32
31347513562	P 1 - 62'	1	LUNDELL, CHRIS BENJAMIN	SUSAN MARY LUNDELL	ESPLANADE GOLF AND COUNTRY	255.32
31347513588	P 1 - 62'	1	DAVID G & GERALDINE J MAHANEY	REVOCABLE LIVING TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347513601	P 1 - 62'	1	WAGNER FLORIDA TRUST	3465 GRACY RD	ESPLANADE GOLF AND COUNTRY	255.32
31347513627	P 1 - 62'	1	SCHOCK, CLYDE JOHN	MARY CLAIRE SCHOCK	ESPLANADE GOLF AND COUNTRY	255.32
31347513643	P 1 - 62'	1	MCKENDRICK, STEPHEN JOHN	EVA K MCKENDRICK	ESPLANADE GOLF AND COUNTRY	255.32
31347513669	P 1 - 62'	1	KLECK, THOMAS L=& JUDY A	8864 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513685	P 1 - 62'	1	QUINTUS, ROELOF	8860 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513708	P 1 - 62'	1	MALHOTRA, YOGESH=& NEELAM	8856 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513724	P 1 - 62'	1	HUEMME, ROBERT D	84 UNITY SQUARE	ESPLANADE GOLF AND COUNTRY	255.32
31347513740	P 1 - 62'	1	SOSNIK, HOWARD=& TRACEY G	8848 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513766	P 1 - 62'	1	VALENZUELA, RONNY	LYNETTE VALENZUELA	ESPLANADE GOLF AND COUNTRY	255.32
31347513782	P 1 - 62'	1	SANDRA L STONER REV TRUST	8840 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513805	P 1 - 62'	1	JAMES H MAXEDON REV TRUST	8836 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513821	P 1 - 62'	1	WOOD III, NEWTON O=& KAREN M	8832 SAVONA COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347513847	P 1 - 62'	1	WOOD, THOMAS FRANCIS=& DONNA M	8828 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513863	P 1 - 62'	1	JAMES FAMILY TRUST	8824 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513889	P 1 - 62'	1	MICHAEL K BENNIS &	DONNA CARRUTH REV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347513902	P 1 - 62'	1	PECKHAM, LARRY D=& SUSAN W	8816 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347513928	P 1 - 62'	1	MARRANCA, MICHAEL D=& SANDRA A	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347513944	P 1 - 62'	1	PANTALEO JR, ANTHONY=& RENEE M	9 LAUREN AVE	ESPLANADE GOLF AND COUNTRY	255.32
31347513960	P 1 - 62'	1	THOMAS JAY KELL LIV TRUST	MARY ELLEN KELL LIV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347513986	P 1 - 62'	1	QUACKENBUSH, ROBERT BLAKE	LORI LYNN HEEREN	ESPLANADE GOLF AND COUNTRY	255.32
31347514008	P 1 - 62'	1	PITT, WILLIAM R=& MICHELLE M	8853 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514024	P 1 - 52'	1	CARUSO, ANTHONY E =& DEBORA J	8874 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514040	P 1 - 52'	1	SCIMIO, MARK A=& LORI L	8870 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514066	P 1 - 52'	1	MORRIS, NANCY M	32 RUTLAND ST UNIT 3R	ESPLANADE GOLF AND COUNTRY	255.32
31347514082	P 1 - 52'	1	R D & C L BIRON REV TRUST	8862 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514105	P 1 - 52'	1	CIRO, JOSEPH=& ELIZABETH	77 PENNSFORD LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347514121	P 1 - 52'	1	STALEY, EDMUND J=& CAROL A	8854 VACCARO COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347514147	P 1 - 52'	1	LENON, PAMELA S	1650 CONANT ST	ESPLANADE GOLF AND COUNTRY	255.32
31347514163	P 1 - 52'	1	RENE RICHARD REVOCABLE TRUST	HARRIET RICHARD REV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347514189	P 1 - 52'	1	LUCIEN POUILLIOT LIVING TRUST	8165 ROSTAND ST	ESPLANADE GOLF AND COUNTRY	255.32
31347514202	P 1 - 52'	1	KURE, KARL=& ANITA M	450 ST ANDREWS LN	ESPLANADE GOLF AND COUNTRY	255.32
31347514228	P 1 - 52'	1	JUDITH C LATHAM &	LAWRENCE E SMITH JT RES TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347514244	P 1 - 52'	1	THOMPSON, KEVIN=& JANICE	5429 FIRST LINE	ESPLANADE GOLF AND COUNTRY	255.32
31347514260	P 1 - 52'	1	J R & P GIUFFRIDA REV TRUST	8826 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514286	P 1 - 52'	1	RANDY SCOTT SLATER LIV TRUST	8822 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514309	P 1 - 52'	1	BEVERLY C ISENBERG TRUST	8818 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514325	P 1 - 52'	1	DALTON/CORMIER TRUST	8814 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514341	P 1 - 52'	1	LAWLOR, ROBERT J=& AMELIA W	735 HAMILTON RD	ESPLANADE GOLF AND COUNTRY	255.32
31347514367	P 1 - 52'	1	TONY B HAYES TRUST	8806 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514383	P 1 - 52'	1	BOGUSLAWSKI, DAVID H=& JANE E	8802 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514406	P 1 - 52'	1	DOCHERTY, DENNIS W	8807 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514422	P 1 - 52'	1	CURRIE, STEPHANIE A	5413 N SHORE PLACE	ESPLANADE GOLF AND COUNTRY	255.32
31347514448	P 1 - 52'	1	LAVERY, ROBERT E=& CAROL G	8819 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514464	P 1 - 52'	1	DENNIS F MOROZ TRUST	7 CRYSTAL BEND	ESPLANADE GOLF AND COUNTRY	255.32
31347514480	P 1 - 52'	1	FITZPATRICK, PATRICIA KYLE	8827 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514503	P 1 - 52'	1	BENJAMIN, DOUGLAS C	MARGARET A BENJAMIN	ESPLANADE GOLF AND COUNTRY	255.32
31347514529	P 1 - 52'	1	FLAAEN, BRADLEY D=& JOYCE C	920 CHAMPIONS FAIRWAY DR	ESPLANADE GOLF AND COUNTRY	255.32
31347514545	P 1 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347514561	P 1 - 52'	1	SNAVELY, J LAWRENCE	MARY ANNE SNAVELY	ESPLANADE GOLF AND COUNTRY	255.32
31347514587	P 1 - 52'	1	NOLEK, DONALD J=& KATHLEEN V	8847 VACCARO COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347514600	P 1 - 52'	1	MARTORANA, ANTHONY J	LOUISE ANN MARTORANA	ESPLANADE GOLF AND COUNTRY	255.32
31347514626	P 1 - 52'	1	PATRICIA G RASMUSSEN TRUST	6321 FARMWOOD DR	ESPLANADE GOLF AND COUNTRY	255.32
31347514642	P 1 - 52'	1	KATZ, MICHAEL RONALD	EILEEN SULLIVAN-KATZ	ESPLANADE GOLF AND COUNTRY	255.32
31347514668	P 1 - 52'	1	MUMA, LENNY LEE	8867 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514684	P 1 - 52'	1	KUNKLER, LAWRENCE F	8871 VACCARO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514707	P 1 - 52'	1	DEKEVICH, FRANCIS=& DEBRA	8875 VACCARO COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347514723	P 1 - 52'	1	SALINGER, BRUCE C=& MAUREEN	187 GUINEA RD	ESPLANADE GOLF AND COUNTRY	255.32
31347514749	P 1 - 62'	1	O'LEARY, NOEL=& JULIA	8861 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514765	P 1 - 62'	1	MAIELLA, JOSEPH A=& LILIANA A	8865 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514781	P 1 - 62'	1	SIBOL, THOMAS P	95 VIDA LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347514804	P 1 - 62'	1	HINTON, THOMAS T	KRISTIN M MOTYKA	ESPLANADE GOLF AND COUNTRY	255.32
31347514820	P 1 - 62'	1	HENNESSY, ROBERT J=& MARY ANN	8891 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514846	P 1 - 62'	1	THEURKAUF, PATRICIA A	8895 SAVONA COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347514862	P 1 - 62'	1	STAMP-FORD LAND TRUST	8899 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514888	P 1 - 62'	1	CARZON, WILLIAM JOSEPH	LEISA MARIA CARZON	ESPLANADE GOLF AND COUNTRY	255.32
31347514901	P 1 - 62'	1	NOAH, MICHAEL D=& PAMELA J	8907 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514927	P 1 - 62'	1	PARSONS, SCOTT JOHN	8911 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347514943	P 1 - 62'	1	MEACHAM, GREGORY DEAN	KIMBERLEY WALL MEACHAM	ESPLANADE GOLF AND COUNTRY	255.32
31347514969	P 1 - 62'	1	KESSLER, THOMAS=& JACQUELINE	8919 SAVONA CT	ESPLANADE GOLF AND COUNTRY	255.32
31347550020	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347550046	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347550062	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347550088	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347550101	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347550127	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347550143	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347550169	P 3 - 90'	1	CAMPBELL, COLIN=& PAMELA M	6843 LAKE TRAIL DR	ESPLANADE GOLF AND COUNTRY	255.32
31347550185	P 3 - 90'	1	TAYLOR, CARL=& GEORGINA	PO BOX 646	ESPLANADE GOLF AND COUNTRY	255.32

**Flow Way Community Development District
Assessment Roll - Fiscal Year 2018
Table 1**

31347550208	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550224	P 3 - 90'	1	GEORGELOS, LOUIS P=& LAURA M	26 S FREMONT ST	ESPLANADE GOLF AND COUNTRY	255.32
31347550240	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550266	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550282	P 3 - 90'	1	LANA M PORTER LIVING TRUST	8973 ARREZO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347550305	P 3 - 90'	1	KUMAR, NEELAM B=& SURENDRA M	98 SOUTH ARCH BAY DR	ESPLANADE GOLF AND COUNTRY	255.32
31347550321	P 3 - 90'	1	PERRY, DANIEL G=& CARLA J	68978 ARREZO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347550347	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550363	P 3 - 90'	1	BERNHARD, KENNETH A=& JULIE L	38W216 MALLARD LAKE RD	ESPLANADE GOLF AND COUNTRY	255.32
31347550389	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550402	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550428	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550444	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550460	P 3 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550486	P 3 - 90'	1	LANGENDORFER, DAVID L	SUSAN I LANGENDORFER	ESPLANADE GOLF AND COUNTRY	255.32
31347550509	P 3 - 90'	1	SENKARIK, ROBERT P=& DONNA D	9030 ARREZO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347550525	P 1 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550541	P 1 - 90'	1	PEGNATO, ROBERT J	ROSALINDA C PEGNATO	ESPLANADE GOLF AND COUNTRY	255.32
31347550567	P 1 - 90'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347550583	P 1 - 90'	1	LARRY B STOLLER TRUST	9019 ARREZO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347550606	P 1 - 90'	1	ROETTGER, JOHN K=& ANN M	9733 RESTON LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347550622	P 1 - 90'	1	LESLIE, ERIK=& WANDA	9011 ARREZO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347550648	P 1 - 90'	1	SARAB, AARON B=& ALYSSA D	9003 ARREZO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347550664	P 1 - 62'	1	CURTIS, DIANNE M	RICHARD A DAUTILIO	ESPLANADE GOLF AND COUNTRY	255.32
31347550680	P 1 - 62'	1	BERGDALE, LARRY R	9210 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347550703	P 1 - 62'	1	HARDY, JOHN LESLIE	CYNTHIA ANNE HARDY	ESPLANADE GOLF AND COUNTRY	255.32
31347550729	P 1 - 62'	1	CINDY K LEWIS TRUST	1480 SILVERLEAF AVE	ESPLANADE GOLF AND COUNTRY	255.32
31347550745	P 1 - 62'	1	WALDRON, KEVIN M=& HARRIETTE O	410 BOXWOOD RD	ESPLANADE GOLF AND COUNTRY	255.32
31347550761	P 1 - 62'	1	LEVINE, ROBERT S=& JUDITH E	9226 RIALTO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347550787	P 1 - 62'	1	HOLLEY, CHARLES C=& HEIDI	920 NINE MILE CV S	ESPLANADE GOLF AND COUNTRY	255.32
31347550800	P 1 - 62'	1	PARKHURST, WESLEY ALLEN	BETTY JANE PARKHURST	ESPLANADE GOLF AND COUNTRY	255.32
31347550826	P 1 - 62'	1	EMMONS, GREY M=& LURIE S	7010 OREGON AVE NW	ESPLANADE GOLF AND COUNTRY	255.32
31347550842	P 1 - 62'	1	STANSFIELD, PATRICK J	MARGARET A SMITH-STANSFIELD	ESPLANADE GOLF AND COUNTRY	255.32
31347550868	P 1 - 62'	1	KOLES, CAROL A=& JOHN V	9246 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347550884	P 1 - 62'	1	MOYNIHAN, KELLY J=& KATHRYN	9250 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347550907	P 1 - 62'	1	MCGREGOR, DANIEL D=& LYNN M	9256 RIALTO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347550923	P 1 - 62'	1	PETRAS, CHARLES M=& SHEILA M	9262 RIALTO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347550949	P 1 - 62'	1	RESNICK, GARY=& ELLEN	9268 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347550965	P 1 - 62'	1	MCGUIRE, MICHAEL=& JOANNE	9274 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347550981	P 1 - 62'	1	WOLF, KARL H=& TANA L	9278 RIALTO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347551003	P 1 - 62'	1	DENNIS E VACHON REV LIV TRUST	SHIRLEY M VACHON REV LIV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347551029	P 1 - 62'	1	MURRAY JR, PATRICK J	MICHELE L MURRAY	ESPLANADE GOLF AND COUNTRY	255.32
31347551045	P 1 - 62'	1	T B PANACCION JR REV TRUST	ANITA M PANACCION REV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347551061	P 1 - 62'	1	SMITH, JEFFREY J=& HEATHER W	9283 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347551087	P 1 - 62'	1	JACKSON, ERIC C=& KIMBERLY M	5545 FERNBROOK LN N	ESPLANADE GOLF AND COUNTRY	255.32
31347551100	P 1 - 62'	1	PATRIGNANI, ALAN=& MARCIA	9275 RIALTO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347551126	P 1 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347551142	P 1 - 62'	1	ROUSE, ANTHONY E=& MICHELLE C	9267 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347551168	P 1 - 62'	1	MOLO, MARK E=& MAUREEN L	1000 MAIN ST	ESPLANADE GOLF AND COUNTRY	255.32
31347551184	P 1 - 62'	1	AMISTA F MORGAN TRUST	9259 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347551207	P 1 - 62'	1	KAUFMAN, JAY H=& PHYLLIS	1218 HIGHLAND DR	ESPLANADE GOLF AND COUNTRY	255.32
31347551223	P 1 - 62'	1	FOHRMAN, RONALD P=& DONNA L	31 CHICORY LN	ESPLANADE GOLF AND COUNTRY	255.32
31347551249	P 1 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347551265	P 1 - 62'	1	AMONINI, ANGELO	% INTERNATIONAL REALTY CORP	ESPLANADE GOLF AND COUNTRY	255.32
31347551281	P 1 - 62'	1	BOCHSIER FAMILY REV TRUST	3838 TAMiami TRAIL N STE 416	ESPLANADE GOLF AND COUNTRY	255.32
31347551304	P 1 - 62'	1	JACOBS, MARTIN S =& LINDA	9235 RIALTO LN	ESPLANADE GOLF AND COUNTRY	255.32
31347551320	P 1 - 62'	1	KEATING JR, THOMAS J	10 MONICA COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347551346	P 1 - 62'	1	VOGEL, JOHN=& JOAN	9223 RIALTO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347551362	P 1 - 62'	1	ZIRNHELD, JEROME P=& KIMIKO	9217 RIALTO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347551388	P 1 - 62'	1	PETRARCA, JUSTINO D	500 W SUPERIOR UNIT 2706	ESPLANADE GOLF AND COUNTRY	255.32
31347551401	P 1 - 62'	1	DARLING, JAMES ALAN	KATHLEEN DENISE DARLING	ESPLANADE GOLF AND COUNTRY	255.32
31347552523	P 4 - Multi-family	24	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	6,127.58
31347552620	P 4 - Multi-family	16	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	4,085.06
31347552727	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347552743	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347552769	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347552785	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347552808	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347552824	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347552840	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347552866	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347552882	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347552905	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347556024	P 4 - 52'	2	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	510.63
31347556040	P 5 - 62'	41	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	10,467.96
31347556545	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556561	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556587	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556600	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556626	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556642	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556668	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556684	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556707	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556723	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00

**Flow Way Community Development District
Assessment Roll - Fiscal Year 2018**

Table 1

31347556781	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556804	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556820	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556846	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556862	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556888	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556901	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556927	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556943	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556969	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347556985	0	0	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	0.00
31347557007	P 3 - 76'	1	ERWIN, WILLIAM GARY=& LISA R	2980 ASH MILL ROAD	ESPLANADE GOLF AND COUNTRY	255.32
31347557023	P 3 - 76'	1	COHEN, MICHAEL E=& KATHERINE	6017 PINE RIDGE RD UNIT 181	ESPLANADE GOLF AND COUNTRY	255.32
31347557049	P 3 - 76'	1	FARRER, JOHN A=& PAULA M	7 BALDWIN LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347557065	P 3 - 76'	1	MARTIN, DOUGLAS L=& TERI A	17 ABBINGTON LN	ESPLANADE GOLF AND COUNTRY	255.32
31347557081	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557104	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557120	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557146	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557162	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557188	P 3 - 76'	1	SCHMIDT, DENNIS C=& DIANA L	9062 SORRENO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347557201	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557227	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557243	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557269	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557285	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557308	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557324	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557340	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557366	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557382	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557405	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557421	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557447	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557463	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557489	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557502	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557528	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557544	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557560	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557586	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557609	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557625	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557641	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557667	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557683	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557706	P 5 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557722	P 3 - 76'	1	DESROCHERS, MARY MELINDA	9053 SORRENO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347557748	P 3 - 76'	1	WETMORE, EDWARD C=& LYNN D	4 SHELTON TER	ESPLANADE GOLF AND COUNTRY	255.32
31347557764	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557780	P 3 - 76'	1	OATEN, PHILIP J=& KATHLEEN	9067 SORRENO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347557803	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557829	P 3 - 76'	1	KUPPERMAN, CHARLES M	JUDITH L KUPPERMAN	ESPLANADE GOLF AND COUNTRY	255.32
31347557845	P 3 - 76'	1	BONOMO, JAMES CHRISTOPHER	SANDRA JOY BONOMO	ESPLANADE GOLF AND COUNTRY	255.32
31347557861	P 3 - 76'	1	BROWNSTEIN, HY L	9083 SORRENO CT	ESPLANADE GOLF AND COUNTRY	255.32
31347557887	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557900	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557926	P 3 - 76'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347557942	P 3 - 100'	1	LYNN E NEW TRUST	1454 EAST HARBOUR TOWNE CIR	ESPLANADE GOLF AND COUNTRY	255.32
31347557968	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347557984	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558006	P 3 - 100'	1	PATEL, VISHAL P	NISHA P WARRIER	ESPLANADE GOLF AND COUNTRY	255.32
31347558022	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558048	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558064	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558080	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558103	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558129	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558145	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558161	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558187	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558200	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558226	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558242	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558268	P 3 - 100'	1	SD ESPLANADE LLC	2639 PROFESSIONAL CIR #101	ESPLANADE GOLF AND COUNTRY	255.32
31347558284	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558307	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558323	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558349	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558365	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558381	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558404	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558420	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558446	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558462	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32

**Flow Way Community Development District
Assessment Roll - Fiscal Year 2018**

Table 1

31347558488	P 3 - 52'	1	BARRIE GRAHAM REV TRUST	NICHOLAS DIGIROLAMO REV TRUST	ESPLANADE GOLF AND COUNTRY	255.32
31347558501	P 3 - 52'	1	HARMON, ELZA-& PATRICIA J	9356 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558527	P 3 - 52'	1	S T & P A BAKER REV TRUST	9360 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558543	P 3 - 52'	1	ELLIOTT, KEITH M=& SHELLEY M	3236 SHORELINE DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558569	P 3 - 52'	1	ROLLINS, MICHAEL F=& JANE E	9368 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558585	P 3 - 52'	1	BARKER, ROBERT J=& CHERYL J	10721 BUCK DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558608	P 4 - 52'	1	RRJM JOINT REVOCABLE TRUST	935 CARNOUSTIE WAY	ESPLANADE GOLF AND COUNTRY	255.32
31347558624	P 4 - 52'	1	NELSON, WAYNE B	SHIRLEY J TRUBAC	ESPLANADE GOLF AND COUNTRY	255.32
31347558640	P 4 - 52'	1	CAMPBELL JR, HUGH P=& ANDREA	32 WATERVIEW DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558666	P 4 - 52'	1	HUNGERFORD, CHAD J=& REBECCA J	2218 DERRALL DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558682	P 4 - 52'	1	TROIANO, CHARLES D=& ANNETTE	76 CLIFFSIDE DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558705	P 4 - 52'	1	JAMES L HADERER REV TRUST	9406 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558721	P 4 - 52'	1	KURE, KARI A=& ANITA M	450 ST ANDREWS CT	ESPLANADE GOLF AND COUNTRY	255.32
31347558747	P 4 - 52'	1	PENNINO, DEL A	LISA ANN GRAHAM	ESPLANADE GOLF AND COUNTRY	255.32
31347558763	P 4 - 52'	1	CARPENTER, KIMBERLY	9418 TERRESINA DRIVE	ESPLANADE GOLF AND COUNTRY	255.32
31347558789	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558802	P 4 - 52'	1	STACKPOLE, MICHAEL J=& LYNN A	240 GRAND BLVD	ESPLANADE GOLF AND COUNTRY	255.32
31347558828	P 4 - 52'	1	MAZZIOTTI, TRACY	9430 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558844	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558860	P 4 - 52'	1	MARTHA S O'REILLY LIVING TRUST	9438 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347558886	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558909	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558925	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558941	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558967	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347558983	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559005	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559021	P 4 - 52'	1	BRUNO, JAMES	MARTA CODINA	ESPLANADE GOLF AND COUNTRY	255.32
31347559047	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559063	P 4 - 52'	1	WRIGHT, JOANNE=& WALTER S	106 HARBOUR VIEW DR	ESPLANADE GOLF AND COUNTRY	255.32
31347559089	P 4 - 52'	1	THIMMARAYAPPA, MAHESHA	JESSICA BARTALINO	ESPLANADE GOLF AND COUNTRY	255.32
31347559102	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559128	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559144	P 4 - 52'	1	TEDESCHI, JOHN F	9457 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347559160	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559186	P 4 - 52'	1	BUXBAUM, ROBERT D=& SUSAN	9447 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347559209	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559788	P 4 - 52'	1	RODRIGUEZ, CANDIDO	NANCY TORRES-RODRIGUEZ	ESPLANADE GOLF AND COUNTRY	255.32
31347559801	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559827	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559843	P 4 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559869	P 4 - 52'	1	LENTZ, THOMAS E	KATHLEEN EGAN LENTZ	ESPLANADE GOLF AND COUNTRY	255.32
31347559885	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559908	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559924	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347559940	P 3 - 52'	1	KELSEY LIVING TRUST	4395 CHIMO EAST	ESPLANADE GOLF AND COUNTRY	255.32
31347559966	P 3 - 52'	1	SIMONE, ANTHONY G=& KELLEY A	9361 TERRESINA DR	ESPLANADE GOLF AND COUNTRY	255.32
31347559982	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560007	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560023	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560049	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560065	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560081	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560104	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560120	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560146	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560162	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560188	P 3 - 52'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560201	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560227	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560243	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560269	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560285	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560308	P 5 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560324	P 4 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560340	P 4 - 62'	1	TAYLOR MORRISON ESPLANADE	NAPLES LLC	ESPLANADE GOLF AND COUNTRY	255.32
31347560366	P 4 - 62'	1	LAMON, DAVID M=& MARY M	9442 GALLIANO TER	ESPLANADE GOLF AND COUNTRY	255.32
31347560382	P 4 - 62'	1	MORGIGNO, FRANK D=& ROSANNA F	22 VENETO LANE	ESPLANADE GOLF AND COUNTRY	255.32
31347560405	P 4 - 62'	1	KARENLEE L BARNES TRUST	9450 GALLIANO TERRACE	ESPLANADE GOLF AND COUNTRY	255.32
31347560421	P 4 - 62'	1	NODDIN FAMILY TRUST	9454 GALLIANO TER	ESPLANADE GOLF AND COUNTRY	255.32
31347560447	P 4 - 62'	1	RASMUSSEN, PATRICIA G	6321 FARMWOOD DR	ESPLANADE GOLF AND COUNTRY	255.32
31347560463	P 4 - 62'	1	SOULIS RODRIGUE REV TRUST	9464 GALLIANO TER	ESPLANADE GOLF AND COUNTRY	255.32
31347560489	P 4 - 62'	1	W P & C K WISE REV FMLY TRUST	9470 GALLIANO TERRACE	ESPLANADE GOLF AND COUNTRY	255.32
31347560502	P 4 - 62'	1	JAMES, DOUGLAS M=& TAMARA A	2 BIRCH COURT	ESPLANADE GOLF AND COUNTRY	255.32
31347560528	P 4 - 62'	1	MRZENA, DAVID	STERKOVA 289 252 26 KOSOR	ESPLANADE GOLF AND COUNTRY	255.32
31347560544	P 4 - 62'	1	LOVELL, JAMES H=& SUSAN G	9482 GALLIANO TERRACE	ESPLANADE GOLF AND COUNTRY	255.32
31347560560	P 4 - 62'	1	MESSINA, LAURIE	9488 GALIANO TER	ESPLANADE GOLF AND COUNTRY	255.32
31347560586	P 4 - 62'	1	BENYA, ROBERT G	BARBARA KELLY	ESPLANADE GOLF AND COUNTRY	255.32
31347560609	P 4 - 62'	1	ADAMS, SELA J	9496 GALIANO TERRACE	ESPLANADE GOLF AND COUNTRY	255.32
31347560625	P 4 - 62'	1	HILDEBRANDT, MARK R	BARBARA J HILDEBRANDT	ESPLANADE GOLF AND COUNTRY	255.32
31347560641	P 4 - 62'	1	WILLIAMS, DAVID R=& ANNA M	9493 GALLIANO TER	ESPLANADE GOLF AND COUNTRY	255.32
31347560667	P 4 - 62'	1	KLEI, JEFFREY C=& NANCY	54470 ROSELAWN CT	ESPLANADE GOLF AND COUNTRY	255.32
31347560683	P 4 - 62'	1	FERRANTI JR, ALBERT A	KAREN W FERRANTI	ESPLANADE GOLF AND COUNTRY	255.32
31347560702	P 4 - 62'	1	BAILEN, NICHOLAS D	9479 GALLIANO TERRACE	ESPLANADE GOLF AND COUNTRY	255.32
31347560722	P 4 - 62'	1	CHAPMAN, JOHN C	9475 GALLIANO TER	ESPLANADE GOLF AND COUNTRY	255.32

RESOLUTION 2017-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY FOR THE PROPERTY KNOWN AS THE DILILLO PARCEL; SUPPLEMENTING RESOLUTION 2014-10 WHICH RESOLUTION PREVIOUSLY ESTABLISHED AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY FOR THE BALANCE OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Flow Way Community Development District (the "**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the single specialized purpose of managing the provision of infrastructure improvements, systems, facilities and services to the lands within the District including their earlier construction and acquisition and now their related operation and maintenance at sustained quality over the long term; and

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

WHEREAS, the District must obtain sufficient funds to provide for the annual operation and maintenance of the services, systems and facilities provided by the District, as well as its annual administrative expenses, on an ongoing basis; and

WHEREAS, the generation of such funds and provision of such systems, facilities and services, through the imposition and levy of maintenance and operations special assessments can only be upon a showing of special benefits flowing from them peculiar to the lands within the District over and above any general benefit; and

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

WHEREAS, the Board of Supervisors (the "**Board**") of the District has previously adopted Resolution 2014-10, which Resolution adopted an operation and maintenance cap for the District for notice purposes only for the then-existing boundaries of the District; and

WHEREAS, pursuant to Ordinance 2016-35 adopted by the Board of County Commissioners of Collier County on November 15, 2016, which Ordinance adoption was subsequent to the Board's adoption of Resolution 2014-10, the boundaries of the District were expanded to include the real property set forth on **Exhibit "A"** attached hereto and made a part hereof ("**Dilillo Parcel**"); and

WHEREAS, notices of the District's Fiscal Year 2017-2018 annual budget hearing and related assessment hearing were provided in accordance with law, including direct mailed notices to the current property owners of the Dilillo Parcel (the "**Notices**"); and

WHEREAS, the Notices provided that the assessment the District contemplated levying for annual operations and maintenance is as shown on **Exhibit "B"** attached hereto and made a part hereof; and

WHEREAS, on September 5, 2017 the Board of Supervisors conducted the public hearings referenced in the Notices; and

WHEREAS, on September 5, 2017, the Board of Supervisors determined that the Fiscal Year 2017-2018 operations and maintenance assessment would be levied in the amounts shown on **Exhibit "B"** and directed the

RESOLUTION 2017-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY FOR THE PROPERTY KNOWN AS THE DILILLO PARCEL; SUPPLEMENTING RESOLUTION 2014-10 WHICH RESOLUTION PREVIOUSLY ESTABLISHED AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY FOR THE BALANCE OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

District Manager to certify that assessment, as well as the existing debt assessment, to the tax collector for collection; and

WHEREAS, the District's Board of Supervisors has also determined that it would be financially advantageous and fair and reasonable for the District, and consequently the landowners paying the assessments, if the District adopted a supplement to Resolution 2014-10 in that an operation and maintenance assessment cap in relation to the Dilillo Parcel as shown on Exhibit "B" for notice purposes only; and

WHEREAS, the cap rate being adopted for the Dilillo Parcel set forth on Exhibit "B" matches the cap rate originally established by the District in Resolution 2014-10; and

WHEREAS, this adoption of an operations and maintenance assessment cap for notice purposes only will eliminate the expenses associated with publishing notice and mailing individual notices of future years' annual operation and maintenance assessments which are levied in an amount equal to or less than that shown on Exhibit "B"; and

WHEREAS, if the future, anticipated, annual operations and maintenance assessments are projected to exceed that shown on Exhibit "B", the District Manager shall provide all notices required by law in the absence of this Resolution; and

WHEREAS, it is in the best interests of the District and its landowners to approve an operations and maintenance assessment cap shown on Exhibit "B" for notices purposes only.

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

SECTION 1. Operations and Maintenance Assessment Cap for Notice Purposes Only.

- a. As a supplement to Resolution 2014-10 previously adopted by the Board, the District hereby adopts an operations and maintenance assessment cap in the amounts shown on Exhibit "B" in relation to the Dilillo Parcel for notice purposes only.
- b. If the future, anticipated, annual operations and maintenance assessments are projected to exceed the amounts shown on Exhibit "B", the District Manager shall publish and mail all notices required by law and the Board shall make its determination about special benefits.
- c. Nothing contained in this Resolution shall prevent or prohibit the District from adopting an annual operation and maintenance assessment that exceed the amounts shown on Exhibit "B", nor shall it be construed as a waiver of the District's right to do so.
- d. Nothing contained in this Resolution shall relieve the District Manager of the responsibility of publishing the notice of the annual budget hearing, as required by section 190.008, Florida Statutes.

RESOLUTION 2017-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FLOW WAY COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY FOR THE PROPERTY KNOWN AS THE DILILLO PARCEL; SUPPLEMENTING RESOLUTION 2014-10 WHICH RESOLUTION PREVIOUSLY ESTABLISHED AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY FOR THE BALANCE OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

SECTION 2. Severability. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional, it being expressly found and declared that the remainder of this Resolution would have been adopted despite the invalidity of such section or part of such section.

SECTION 3. Conflict. This Resolution shall supplement Resolution 2014-10 previously adopted by the Board. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 4. Effective Date. This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this 5th day of September, 2017.

ATTEST:

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

David Truxton, Chairman

Exhibit B

DESCRIPTION	FY 2018 ASSESSMENT RATES	CAP RATE
Residential – All Golf Club	\$255.32 \$0.00	\$341.85 \$0.00

RESOLUTION 2017-16

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 Tuesday of each month for Fiscal Year 2018, for the period October 1, 2017 through September 30, 2018.
- b. **Time:** 3:00 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 2017-16

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 5th day of September, 2017

ATTEST:

**FLOW WAY COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

David Truxton, Chairman

RESOLUTION 2017-17

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

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

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

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are, appointed to the offices shown.

Chairman	<u>David Truxton</u>
Vice-Chairman	<u>Anthony Burdett</u>
Assistant Secretary	<u>Stephen Reiter</u>
Assistant Secretary	<u>Christopher Nirenberg</u>
Assistant Secretary	_____
Treasurer	<u>James P. Ward</u>
Secretary	<u>James P. Ward</u>

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

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

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

PASSED AND ADOPTED this 5th day of September, 2017.

RESOLUTION 2017-17

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

**Flow Way Community Development
District**

James P. Ward, Secretary

David Truxton, Chairman

DEED OF UTILITY EASEMENT
(Taylor Morrison Esplanade Naples, LLC to Flow Way CDD)
(Esplanade Golf and Country Club of Naples - H3)

THIS UTILITY EASEMENT (UE), is granted and conveyed as of this ____ day of _____, 2017, by **TAYLOR MORRISON ESPLANADE NAPLES, LLC**, a Florida limited liability company, as Grantor, to **FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**, a community development district established and existing pursuant to Chapter 190, Florida Statutes, as Grantee.

WITNESSETH: That Grantor for and in consideration of the sum of ten dollars (\$10.00) and other valuable consideration paid by Grantee, receipt of which by is hereby acknowledged by Grantor, hereby conveys, grants, bargains and sells unto Grantee, its successors and assigns, a perpetual, non-exclusive easement, license, right and privilege to enter upon and to install, relocate, repair and/or otherwise maintain utility system(s) and utility facilities, and/or portion(s) thereof, in, on, over and under the following described lands located in Collier County, Florida, to wit:

Tract R, Esplanade Golf and Country Club of Naples Phase 3 Block “K1”, “K2” and “H3”, a subdivision according to the plat thereof recorded in Plat Book 62 Pages 64 through 69, in the Public Records of Collier County, Florida.

TO HAVE AND TO HOLD the same unto Grantee, its successors and/or assigns, together with the right and privilege to enter upon said land to excavate, relocate and/or take and/or introduce materials for the purpose of constructing, operating, relocating, repairing and/or otherwise maintaining the subject utility facilities and/or system(s) or portion(s) thereof, in, on, over and/or under the easement area. Grantor and Grantee are used for singular or plural, as the context allows.

Signatures appear on the following page.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed the date and year first above written.

TAYLOR MORRISON ESPLANADE NAPLES, LLC,
a Florida limited liability company

Witnesses:

By: TAYLOR MORRISON OF FLORIDA, INC.,
a Florida corporation, its Manager and Majority
Member

Signature
Printed Name: _____

By: _____
David Truxton, Authorized Agent

Signature
Printed Name: _____

STATE OF FLORIDA)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me, this _____ of _____, 2017, by David Truxton, as Authorized Agent of Taylor Morrison of Florida, Inc., a Florida corporation, Manager and Majority Member of Taylor Morrison Esplanade Naples, LLC, a Florida limited liability company, on behalf of the companies, who is () personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

Drafted by and return to:

Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103

UTILITY FACILITIES WARRANTY DEED AND BILL OF SALE
(Taylor Morrison Esplanade Naples, LLC to Flow Way CDD)
(Esplanade Golf and Country Club of Naples - H3)

THIS INDENTURE made as of this ___ day of _____, 2017, between **TAYLOR MORRISON ESPLANADE NAPLES, LLC**, a Florida limited liability company (hereinafter referred to as “Grantor”), and **FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**, a community development district established and existing pursuant to Chapter 190, Florida Statutes (hereinafter referred to as “Grantee”).

W I T N E S S E T H:

That said Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration to said Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the said Grantee, and Grantee's heirs, successors and assigns forever, all potable water and wastewater utility facilities and/or system(s) or portion(s) thereof lying in, on, over and under the following described land, for operation, relocation, installation, repair and/or maintenance of said facilities, system(s) or portion(s) thereof, all situate and lying and being in Collier County, Florida, to wit:

(See Exhibit “A” attached hereto and incorporated by reference herein.)

(Exhibit “B” attached hereto is a sketch or other graphic representation which depicts the physical location of the utility systems being conveyed.)

and said Grantor does hereby fully warrant the title to said utility facilities and/or system(s) or portion(s) thereof, be they realty, personalty, or mixed, and Grantor will defend such title against all claims of all persons whomsoever. For the purposes of this conveyance, the utility facilities, system(s) and/or portion(s) thereof conveyed herein shall not be deemed to convey any of the lands described in either exhibit. Grantor and Grantee are used for singular or plural, as context allows. A sketch or other graphic representation showing the location of the utility facilities, etc., being conveyed is attached as Exhibit B.

TO HAVE AND TO HOLD the same unto Grantee and its assigns, together with the right to enter upon said land, excavate, relocate and/or take or introduce materials for the purpose of constructing, relocating, operating, repairing and/or otherwise maintaining utility systems thereon. Grantor and Grantee are used for singular or plural, as the context requires.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed the date and year first above written.

TAYLOR MORRISON ESPLANADE NAPLES, LLC,
a Florida limited liability company

Witnesses:

By: TAYLOR MORRISON OF FLORIDA, INC.,
a Florida corporation, its Manager and Majority
Member

Signature
Printed Name: _____

By: _____
David Truxton, Authorized Agent

Signature
Printed Name: _____

STATE OF FLORIDA)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me, this _____ of _____, 2017, by David Truxton, as Authorized Agent of Taylor Morrison of Florida, Inc., a Florida corporation, Manager and Majority Member of Taylor Morrison Esplanade Naples, LLC, a Florida limited liability company, on behalf of the companies, who is () personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

Exhibit "A"
Legal Description

Tract R, Esplanade Golf and Country Club of Naples Phase 3 Block "K1", "K2" and "H3", a subdivision according to the plat thereof recorded in Plat Book 62 Pages 64 through 69, in the Public Records of Collier County, Florida.

OWNER'S AFFIDAVIT
(Taylor Morrison Esplanade Naples, LLC to Flow Way CDD)
(Esplanade Golf and Country Club of Naples - H3)

STATE OF FLORIDA

COUNTY OF _____

BEFORE ME, the undersigned authority, personally appeared David Truxton, who to me is well known, and having been duly sworn and under oath, deposes and states:

1. My name is David Truxton. I am over the age of twenty-one (21) years, am Sui Juris, and have personal knowledge of the facts asserted herein.

2. I am the Authorized Agent of **TAYLOR MORRISON OF FLORIDA, INC.**, a Florida corporation, the manager and majority member of **TAYLOR MORRISON ESPLANADE NAPLES, LLC**, a Florida limited liability company, the owner of that certain real property located within Collier County, Florida, and described on Exhibit "A".

3. All persons, firms, and corporations, including the general contractor, all laborers, subcontractors and sub-subcontractors, material men and suppliers who have furnished services, labor or materials according to plans and specifications, or extra items, used in the construction, installation and/or repair of potable water and wastewater utility system(s) or portion(s) thereof on the real estate hereinafter described, have been paid in full and that such work has been fully completed and unconditionally accepted by the current owner of such facilities.

4. No claims have been made to the owner, nor is any suit now pending on behalf of any contractor, subcontractor, sub-subcontractor, supplier, laborer or material-men, and no chattel mortgages or conditional bills of sale have been given or are now outstanding as to the subject utility system(s) or portion(s) thereof placed upon or installed in or on the aforesaid premises.

5. As and on behalf of the owner of the subject utility system(s) or portion(s) thereof, does for valuable consideration hereby agree and guarantee, to hold Flow Way Community Development District, a community development district established and existing pursuant to Chapter 190, Florida Statutes, harmless against any lien, claim or suit by any general contractor, subcontractor, sub-subcontractor, supplier, mechanic, material-man, or laborer, and against chattel mortgages, security interests or repair of the subject potable water and wastewater utility system(s) or portion(s) thereof by or on behalf of Owner. Affiant is used as singular or plural, as the context requires.

6. The potable water and wastewater utility system(s) or portion(s) thereof referred to herein are located within the real property described in the attached Exhibit "A".

Signatures appear on the following page.

FURTHER AFFIANT SAYETH NAUGHT.

DATED this ____ day of _____, 2017.

David Truxton, Authorized Agent

SUBSCRIBED AND SWORN to before me this ____ day of _____, 2017, by
David Truxton, who is () personally known to me or () has produced
_____ as evidence of identification

(SEAL)

NOTARY PUBLIC

Name: _____

(Type or Print)

My Commission Expires:

Exhibit "A"
Legal Description

Tract R, Esplanade Golf and Country Club of Naples Phase 3 Block "K1", "K2" and "H3", a subdivision according to the plat thereof recorded in Plat Book 62 Pages 64 through 69, in the Public Records of Collier County, Florida.

PROMISSORY NOTE
(Parcel H3 - Potable Water and Wastewater Facilities)

\$154,205.15

Collier County, Florida

Date: August __, 2017

FOR VALUE RECEIVED, **FLOW WAY NAPLES COMMUNITY DEVELOPMENT DISTRICT**, a community development district established pursuant to Chapter 190, Florida Statutes (“**MAKER**”), promises to pay to the order of **TAYLOR MORRISON ESPLANADE NAPLES, LLC**, a Florida limited liability company (“**HOLDER**”) at 551 N. Cattlemen Rd., Suite 200, Sarasota, FL 34232 or at such place as HOLDER may from time to time designate in writing, the principal sum of: One Hundred Fifty-Four Thousand Two Hundred Five and 15/100 DOLLARS (\$154,205.15) (the “**Principal Sum**”) in accordance with the terms and condition of this Promissory Note (this “**Note**”).

The Principal Sum of this Note shall not bear interest.

Payments under this Note shall be due and payable as follows:

This Note is made and shall be subject the terms and conditions of that certain Agreement Regarding the Acquisition of Certain Work Product, Infrastructure and Real Property by and between MAKER and HOLDER dated as of May 10, 2016, (the “**Acquisition Agreement**”). Further, this Note is issued pursuant to Section 6 of the Acquisition Agreement and in conjunction with the transfer and conveyance of the Parcel H3 Potable Water and Wastewater Facilities (the “**Improvements**”) to the District contemporaneously with this Note. Provided that (i) MAKER issues Special Assessment Bonds for Flow Way Community Development District (the “**District**”) payable solely from special assessments properly levied on real property in the District benefitted by the Improvements (“**Bonds**”), there are sufficient construction funds from said Bonds to pay for the Improvements, and the conditions under the applicable trust indenture have been met for disbursement of applicable construction funds; (ii) the requirements of Section 6 of the Acquisition Agreement have been met; and (iii) HOLDER submits to MAKER a Requisition for payment of the Principal Sum representing the cost of Improvements, then MAKER shall within forty-five (45) days thereafter, pay the entire balance of the Principal Sum due under this Note. Notwithstanding the forgoing provision, in the event MAKER does not issue any applicable Bonds on or before five (5) years after the date of the Acquisition Agreement, then this Note shall be forgiven by HOLDER and cancelled and of no further force or effect.

This Note is a limited obligation of the District. The District is under no obligation to issue such Bonds at any time, and the Owner shall have no right to compel the District to issue such Bonds or to pay such principal from any other source of funds.

This Note can be prepaid at any time in whole or in part to HOLDER without penalty. All payments and prepayments shall be applied to the Principal Sum.

Prepayment shall not affect or vary the duty of MAKER to pay any obligation when due and the same shall not affect or impair the right of HOLDER to pursue all remedies available to it hereunder.

Notwithstanding anything contained herein to the contrary, HOLDER may not exercise any right or remedy provided for in this Note because of any default of MAKER, unless HOLDER shall have given written notice of the default to MAKER and MAKER shall have failed to pay the sum or sums due within a period of thirty (30) days after the date of such written notice. Failure of MAKER to cure a default within such cure period shall hereinafter be described as an “**Event of Default**”. Upon an Event of Default, the Principal Sum remaining unpaid, shall become immediately due and payable.

All communication required under or in connection with this Note shall be in writing, and shall be hand delivered, sent by commercial overnight courier, or sent by certified mail, postage prepaid, addressed to MAKER or HOLDER at the address either party may designate from time to time by written notice to the other party in the manner set forth herein.

Time is of the essence and in the event it is necessary to initiate collection of this Note or it is collected by law or through an attorney, or under advice therefrom, MAKER agrees to pay all costs of the collection and reasonable attorneys’ fees (including those attorneys’ fees that may be caused by appellate proceedings) that may be incurred in all matters of collections, enforcement, construction and interpretation hereunder.

The remedies of HOLDER, as provided herein, shall be cumulative and concurrent, and may be pursued singularly, successively or together, at the sole discretion of HOLDER, and may be exercised as often as occasion therefore arise. No act of omission or commission of HOLDER, including specifically any failure to exercise any right, remedy or recourse, shall be deemed to be a waiver or release of same, such waiver or release to be effected only through a written document, executed by HOLDER and then only to the extent specifically recited therein. A waiver or release with reference to any one event shall not be construed as continuing, as a bar to, or as a waiver or release of any subsequent event.

This Note is issued under and pursuant to the Constitution and laws of the State of Florida, particularly Chapter 190, Florida Statutes and other applicable provisions of law. This Note is issued with the intent that the laws of the State of Florida shall govern its construction.

THIS NOTE SHALL NOT BE DEEMED TO CONSTITUTE A GENERAL DEBT OR A PLEDGE OF THE FAITH AND CREDIT OF THE DISTRICT, OR A DEBT OR PLEDGE OF THE FAITH AND CREDIT OF THE STATE OF FLORIDA OR ANY POLITICAL SUBDIVISION THEREOF WITHIN THE MEANING OF ANY CONSTITUTIONAL, LEGISLATIVE OR CHARTER PROVISION OR LIMITATION, AND IT IS EXPRESSLY AGREED BY HOLDER THAT SUCH HOLDER SHALL NEVER HAVE THE RIGHT, DIRECTLY OR INDIRECTLY, TO REQUIRE OR COMPEL THE EXERCISE OF THE AD VALOREM TAXING POWER OF THE DISTRICT OR ANY OTHER POLITICAL SUBDIVISION OF THE STATE OF FLORIDA OR TAXATION IN ANY FORM ON ANY REAL OR PERSONAL PROPERTY FOR THE PAYMENT OF THE PRINCIPAL ON THIS NOTE.

(Remainder of Page Intentionally Left Blank. Signature Appears on the Next Page.)

IN WITNESS WHEREOF, MAKER has caused this Promissory Note to be duly executed as of the day and year first above written.

MAKER:

**FLOW WAY COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

By: _____
David Truxton, Chairman



WALDROP ENGINEERING

CIVIL ENGINEERING & LAND DEVELOPMENT CONSULTANTS

28100 BONITA GRANDE DR. #305
BONITA SPRINGS, FL 34135
P: 239-405-7777
F: 239-405-7899

August 4, 2017

Flow Way CDD
C/O James P. Ward
JP Ward & Associates, LLC
513 Northeast 13th Ave.
Fort Lauderdale, Florida 33301

**Subject: Phase 6 of Esplanade Golf and Country Club of Naples (Flow Way CDD)
Engineer's Certificate of Substantial Completion
(Parcel H3 Water and Wastewater)**

To Whom It May Concern:

This letter shall serve as confirmation that Waldrop Engineering, P.A. has conducted an on-site inspection of the site infrastructure at Esplanade Golf and Country Club of Naples. To the best of our knowledge and belief the following systems are substantially complete per the approved plans and specifications. The potable water and sanitary sewer infrastructure is currently being processed/tested for preliminary acceptance/certification.

The total amount of this Phase 6 – Future Requisition which should be funded is \$154,205.15, pursuant to the acquisition agreement.

- Parcel H3 – Potable Water and Sanitary Sewer: \$154,205.15

If you have any further questions, please call (239) 405-7777.

Sincerely,

Waldrop Engineering, P.A.

Jeremy Arnold, P.E.
Vice President

cc: Tony Squitieri, Drew Miller, Karen Goldstein of Taylor Morrison Esplanade Naples, LLC

Phase 6, Parcel H3 Water and Wastewater

PROJECT NAME: Flow Way CDD Phase 6 Parcel H3
(Esplanade Golf and Country Club of Naples)

LOCATION: Section 22, Township 48, Range 26
COLLIER COUNTY FLORIDA

NAME & ADDRESS OF OWNER: Taylor Morrison Esplanade LLC
5900 N Scottsdale Road, #2000
Scottsdale, AZ 85251

DESCRIPTION: Water & Wastewater

ITEM	QUANTITY COMPLETE	UNIT	UNIT COST	TOTAL
POTABLE WATER SYSTEM				
Parcel H3				
6" DR-18	1413	LF	\$ 16.21	\$ 22,904.73
1" SINGLE WATER SERVICE	5	EA	\$ 768.88	\$ 3,844.40
1.5" DOUBLE WATER SERVICE	18	EA	\$ 968.34	\$ 17,430.12
PERMANENT BACTERIAL SAMPLE POINT	1	EA	\$ 1,917.60	\$ 1,917.60
FIRE HYDRANT ASSEMBLY	3	EA	\$ 4,240.46	\$ 12,721.38
CONNECT TO EXISTING MAIN	2	EA	\$ 1,865.00	\$ 3,730.00
SANITARY SEWER SYSTEM				
Parcel H3				
8" SDR-26 0-6' CUT	260	LF	\$ 28.95	\$ 7,527.00
8" SDR-26 6-8' CUT	671	LF	\$ 34.95	\$ 23,451.45
8" SDR-26 8-10' CUT	345	LF	\$ 41.95	\$ 14,472.75
8" SDR-26 8-10' CUT	2	EA	\$ 4,860.94	\$ 9,721.88
MANHOLE 0-6'	1	EA	\$ 5,507.38	\$ 5,507.38
MANHOLE 6-8'	2	EA	\$ 6,487.02	\$ 12,974.04
MANHOLE 8-10'	5	EA	\$ 607.40	\$ 3,037.00
SINGLE SEWER SERVICE	18	EA	\$ 654.04	\$ 11,772.72
DOUBLE SEWER SERVICE	1	EA	\$ 385.50	\$ 385.50
6" CLEANOUT	1,276	LF	\$ 2.20	\$ 2,807.20
SEWER VIEWER				
			TOTAL	\$ 154,205.15

I do hereby certify that the quantities of material described above are true and an accurate representation of the as-installed system.

CERTIFYING:

Jeremy Arnold, P.E.
FL License # 66421

OF: Waldrop Engineering
28100 Bonita Grande Dr.
Naples, FL 34109

Requisition 6

PROJECT NAME: **Flow Way CDD Phase 6 Parcel H3**
(Esplanade Golf and Country Club of Naples)

LOCATION: Section 22, Township 48, Range 26
COLLIER COUNTY FLORIDA

NAME & ADDRESS OF OWNER: Taylor Morrison Esplanade LLC
5900 N Scottsdale Road, #2000
Scottsdale, AZ 85251

DESCRIPTION: Water & Wastewater

ITEM	QUANTITY COMPLETE	UNIT	UNIT COST	TOTAL
POTABLE WATER SYSTEM				
Parcel H3				
6" DR-18	1413	LF	\$ 16.21	\$ 22,904.73
1" SINGLE WATER SERVICE	5	EA	\$ 768.88	\$ 3,844.40
1.5" DOUBLE WATER SERVICE	18	EA	\$ 968.34	\$ 17,430.12
PERMANENT BACTERIAL SAMPLE POINT	1	EA	\$ 1,917.60	\$ 1,917.60
FIRE HYDRANT ASSEMBLY	3	EA	\$ 4,240.46	\$ 12,721.38
CONNECT TO EXISTING MAIN	2	EA	\$ 1,865.00	\$ 3,730.00
SANITARY SEWER SYSTEM				
Parcel H3				
8" SDR-26 0-6' CUT	260	LF	\$ 28.95	\$ 7,527.00
8" SDR-26 6-8' CUT	671	LF	\$ 34.95	\$ 23,451.45
8" SDR-26 6-8' CUT	345	LF	\$ 41.95	\$ 14,472.75
8" SDR-26 8-10' CUT	2	EA	\$ 4,860.94	\$ 9,721.88
MANHOLE 0-6'	1	EA	\$ 5,507.38	\$ 5,507.38
MANHOLE 6-8'	2	EA	\$ 6,487.02	\$ 12,974.04
MANHOLE 8-10'	5	EA	\$ 607.40	\$ 3,037.00
SINGLE SEWER SERVICE	18	EA	\$ 654.04	\$ 11,772.72
DOUBLE SEWER SERVICE	1	EA	\$ 385.50	\$ 385.50
6" CLEANOUT	1,276	LF	\$ 2.20	\$ 2,807.20
SEWER VIEWER				
			TOTAL	\$ 154,205.15

I do hereby certify that the quantities of material described above are true and an accurate representation of the as-installed system.

CERTIFYING:

Jeremy Arnold, P.E.
FL License # 66421

OF: Waldrop Engineering
28100 Bonita Grande Dr.
Naples, FL 34109

Drafted by and return to:

Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103

UTILITY FACILITIES WARRANTY DEED AND BILL OF SALE

(Flow Way CDD to Collier County)
(Esplanade Golf and Country Club of Naples - H3)

THIS INDENTURE made this ____ day of _____, 2017, between **FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**, a community development district established and existing pursuant to Chapter 190, Florida Statutes (hereinafter referred to as “Grantor”), and **BOARD OF COUNTY COMMISSIONERS OF COLLIER COUNTY, FLORIDA, AS THE GOVERNING BODY OF COLLIER COUNTY, AND AS THE EX-OFFICIO GOVERNING BOARD OF THE COLLIER COUNTY WATER-SEWER DISTRICT**, its successors and/or assigns (hereinafter referred to as “Grantee”).

W I T N E S S E T H:

That said Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration to said Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the said Grantee, and Grantee's heirs, successors and assigns forever, all potable water and wastewater utility facilities and/or system(s) or portion(s) thereof lying in, on, over and under the following described land, for operation, relocation, installation, repair and/or maintenance of said facilities, system(s) or portion(s) thereof, all situate and lying and being in Collier County, Florida, to wit:

(See Exhibit “A” attached hereto and incorporated by reference herein.)

(Exhibit “B” attached hereto is a sketch or other graphic representation which depicts the physical location of the utility systems being conveyed.)

and said Grantor does hereby fully warrant the title to said utility facilities and/or system(s) or portion(s) thereof, be they realty, personalty, or mixed, and Grantor will defend such title against all claims of all persons whomsoever. For the purposes of this conveyance, the utility facilities, system(s) and/or portion(s) thereof conveyed herein shall not be deemed to convey any of the lands described in either exhibit. Grantor and Grantee are used for singular or plural, as context allows. A sketch or other graphic representation showing the location of the utility facilities, etc., being conveyed is attached as Exhibit B.

TO HAVE AND TO HOLD the same unto Grantee and its assigns, together with the right to enter upon said land, excavate, relocate and/or take or introduce materials for the purpose of constructing, relocating, operating, repairing and/or otherwise maintaining utility systems thereon. Grantor and Grantee are used for singular or plural, as the context requires.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed the date and year first above written.

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT, a community development district established and existing pursuant to Chapter 190, Florida Statutes

Witnesses:

Signature
Printed Name: _____

By: _____
David Truxton, Chairman

Signature
Printed Name: _____

STATE OF FLORIDA)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me, this _____ of _____ 2017, by David Truxton, as Chairman of Flow Way Community Development District, a community development district established and existing pursuant to Chapter 190, Florida Statutes, on behalf of the district, who is () personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

Exhibit "A"
Legal Description

Tract R, Esplanade Golf and Country Club of Naples Phase 3 Block "K1", "K2" and "H3", a subdivision according to the plat thereof recorded in Plat Book 62 Pages 64 through 69, in the Public Records of Collier County, Florida.

Drafted by and return to:

Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103

ATTORNEY'S AFFIDAVIT
(Flow Way CDD to Collier County)
(Esplanade Golf and Country Club of Naples - H3)

STATE OF FLORIDA

COUNTY OF COLLIER

BEFORE ME, the undersigned authority, on this ____ day of _____ 2017, personally appeared Gregory L. Urbancic, Esq., who is to me well known, and having been sworn upon oath, deposes and states:

1. My name is Gregory L. Urbancic, Esq., I am over the age of twenty-one (21) years, am otherwise *sui juris*, and have personal knowledge of the facts asserted herein.

2. I am a licensed attorney, Florida Bar #151068, authorized to practice law in Florida and am currently practicing law in the State of Florida. My business address is Coleman, Yovanovich & Koester, P.A., 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103. My business telephone number is 239-435-3535.

3. This Affidavit is given as an inducement to the Board of County Commissioners of Collier County, Florida, as the governing body of Collier County and as the Ex-Officio Governing Board of the Collier County Water-Sewer District to accept the dedication or conveyance of all potable water and wastewater utility system(s) or portion(s) thereof located within or upon the real property described in the attached Exhibit "A", which is incorporated herein by reference, said land being located in Collier County, Florida.

4. The Affiant has examined record title information to the underlying real property and the utility facilities being conveyed to the County referenced in this affidavit, including but not limited to, information requested from the Florida Secretary of State relative to any Uniform Commercial Code financing statements.

5. The record owner of the underlying real property described herein as Exhibit "A", is Taylor Morrison Esplanade Naples, LLC, a Florida limited liability company (hereinafter "Owner"). Further, according to (i) an Owner's Affidavit signed and delivered by owner in connection with the subject conveyance, and (ii) that certain Utility Facilities Warranty Deed and Bill of Sale issued in its favor from Owner, Flow Way Community Development District, a community development district established and existing pursuant to Chapter 190, Florida Statutes (the "District"), owns the utility facilities lying within the underlying real property owned by Owner. Owner acquired record title to the subject real property by Special Warranty Deed recorded February 7, 2013, at Official Records Book 4883, Page 3965, of the Public Records, Collier County, Florida. Affiant has examined corporate information obtained from the Florida Department of State, Divisions of Corporations and based on said corporate information Owner is current, active and authorized to do business within the State of Florida. Based upon my review of the records of the District, the District is a community development district established pursuant to Chapter 190, Florida Statutes, and David Truxton, Chairman of the District, is authorized to execute these instruments on behalf of the District in conjunction with the conveyance of the subject utility systems.

6. Title to the utility system(s) or portion(s) thereof and/or easement(s) being conveyed to the County is subject to the following security interests by the following instruments of record:

NONE

7. Affiant further states that the information contained in this Affidavit is true, correct and current as of the date this Affidavit is given.

[SIGNATURES COMMENCE OF FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NAUGHT.

DATED this ____ day of _____, 2017.

Gregory L. Urbancic

STATE OF FLORIDA
COUNTY OF COLLIER

SUBSCRIBED AND SWORN to before me this ____ day of _____, 2017, by Gregory L. Urbancic, who [] is personally known to me or [] has produced _____ as identification.

Notary Public
My commission expires:
Printed Name:

Exhibit "A"
Legal Description

Tract R, Esplanade Golf and Country Club of Naples Phase 3 Block "K1", "K2" and "H3", a subdivision according to the plat thereof recorded in Plat Book 62 Pages 64 through 69, in the Public Records of Collier County, Florida.

OWNER'S AFFIDAVIT
(Flow Way CDD to Collier County)
(Esplanade Golf and Country Club of Naples - H3)

STATE OF FLORIDA

COUNTY OF COLLIER

BEFORE ME, the undersigned authority, personally appeared David Truxton, who to me is well known, and having been duly sworn and under oath, deposes and states:

1. My name is David Truxton. I am over the age of twenty-one (21) years, am Sui Juris, and have personal knowledge of the facts asserted herein.

2. I am the Chairman of **FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**, a community development district established and existing pursuant to Chapter 190, Florida Statutes, the owner of the subject utility system(s) that are located within that certain real property in Collier County, Florida, and described on Exhibit "A". Such real property is owned by Taylor Morrison Esplanade Naples, LLC, a Florida limited liability company, and said Exhibit "A" shows the location of the subject utility facilities being conveyed.

3. All persons, firms, and corporations, including the general contractor, all laborers, subcontractors and sub-subcontractors, material men and suppliers who have furnished services, labor or materials according to plans and specifications, or extra items, used in the construction, installation and/or repair of potable water and wastewater utility system(s) or portion(s) thereof on the real estate hereinafter described, have been paid in full and that such work has been fully completed and unconditionally accepted by the current owner of such facilities.

4. Title to the subject utility system(s) or portions(s) thereof and/or easement(s), if any, being conveyed to the County is not encumbered by any recorded mortgage, recorded assignment of rents or profits, by any recorded UCC Financing Statement, or any other recorded document that imposes a security interest that could negatively affect conveyance of marketable title to the County.

5. No claims have been made to the owner, nor is any suit now pending on behalf of any contractor, subcontractor, sub-subcontractor, supplier, laborer or material-men, and no chattel mortgages or conditional bills of sale have been given or are now outstanding as to the subject utility system(s) or portion(s) thereof placed upon or installed in or on the aforesaid premises.

6. As and on behalf of the owner of the subject utility system(s) or portion(s) thereof, does for valuable consideration hereby agree and guarantee, to the extent permitted by Florida law and without waiving any protections of sovereign immunity afforded by Florida law, to hold the Board of County Commissioners of Collier County, Florida, as the governing body of Collier County and as the Ex-Officio Governing Board of the Collier County Water-Sewer District harmless against any lien, claim or suit by any general contractor, subcontractor, sub-subcontractor, supplier, mechanic, materialman, or laborer, and against chattel mortgages, security interests or repair of the subject potable water and wastewater utility system(s) or portion(s) thereof by or on behalf of owner. Affiant is used as singular or plural, as the context requires.

7. The potable water and wastewater utility system(s) or portion(s) thereof referred to herein are located within the real property described in the attached Exhibit "A".

FURTHER AFFIANT SAYETH NAUGHT.

DATED this ____ day of _____, 2017.

David Truxton, as Chairman of Flow Way
Community Development District

SUBSCRIBED AND SWORN to before me this ____ day of _____, 2017, by
David Truxton, as Chairman of Flow Way Community Development District, who is personally known to
me as _____ OR who produced identification. Type of identification produced:
_____.

Notary Public
My Commission Expires: _____

Printed, Typed or Stamped Name of Notary

Exhibit "A"
Legal Description

Tract R, Esplanade Golf and Country Club of Naples Phase 3 Block "K1", "K2" and "H3", a subdivision according to the plat thereof recorded in Plat Book 62 Pages 64 through 69, in the Public Records of Collier County, Florida

Flow Way Community Development District

Financial Statements

June 30, 2017



Prepared by:

JPWARD AND ASSOCIATES LLC

819 NE 23rd DRIVE, #3

WILTON MANORS, FLORIDA 33305

Flow Way Community Development District

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JPWard & Associates, LLC
819 NE 23rd Drive, #3
Wilton Manors, Florida 33305

**Flowway Community Development District
Balance Sheet
for the Period Ending June 30, 2017**

	Governmental Funds									Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund			Account Groups			
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	General Long Term Debt	
Assets										
Cash and Investments										
General Fund - Invested Cash	\$ 63,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,897
Debt Service Fund										
Interest Account	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	264,494	161,930	174,589	-	-	-	-	1,140,012
Revenue	-	382,718	191,735	146,646	2	-	-	-	-	721,100
Prepayment Account	-	-	223,345	-	-	-	-	-	-	223,345
Construction	-	-	-	-	-	-	2,130	58	-	2,187
Cost of Issuance	-	-	-	-	-	0	-	13,231	-	13,231
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments										
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	921,718	921,718
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	9,993,282	9,993,282
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 63,897	\$ 921,718	\$ 679,573	\$ 308,575	\$ 174,591	\$ 0	\$ 2,130	\$ 13,289	\$ 10,915,000	\$ 13,078,773

**Flowway Community Development District
Balance Sheet
for the Period Ending June 30, 2017**

	Governmental Funds									Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund			Account Groups			
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	General Long Term Debt	
Liabilities										
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-									-
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	0	-	-	-	-	45	-	-	-	45
Capital Projects Fund(s)										
Bonds Payable										
Current Portion	-	-	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	-	-	-	10,915,000	10,915,000
Total Liabilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 10,915,000	\$ 10,915,045
Fund Equity and Other Credits										
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance										
Restricted										
Beginning: October 1, 2016 (Audited)	-	885,745	441,624	244,326	-	144	1,920	-	-	1,573,759
Results from Current Operations	-	-	-	-	-	-	-	-	-	-
Unassigned										
Beginning: October 1, 2016 (Audited)	32,911	-	-	-	-	-	-	-	-	32,911
Results from Current Operations	30,986	35,972	237,949	64,249	174,591	(189)	210	13,289	-	557,059
Total Fund Equity and Other Credits	\$ 63,897	\$ 921,718	\$ 679,573	\$ 308,575	\$ 174,591	\$ (45)	\$ 2,130	\$ 13,289	\$ -	\$ 2,163,728
Total Liabilities, Fund Equity and Other Credits	\$ 63,897	\$ 921,718	\$ 679,573	\$ 308,575	\$ 174,591	\$ 0	\$ 2,130	\$ 13,289	\$ 10,915,000	\$ 13,078,773

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
Interest												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	1,161	-	53,585	31,851	6,162	55,264	1,447	1,576	2,581	153,627	144,075	107%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions Private Sources	1,500	-	-	-	-	-	-	-	-	1,500	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,661	\$ -	\$ 53,585	\$ 31,851	\$ 6,162	\$ 55,264	\$ 1,447	\$ 1,576	\$ 2,581	155,127	\$ 144,075	108%
Expenditures and Other Uses												
Executive												
Professional Management	3,333	3,333	3,333	3,333	3,333	5,667	3,333	3,333	3,333	32,333	40,000	81%
Financial and Administrative												
Audit Services	-	-	-	-	-	-	-	-	-	-	4,100	0%
Accounting Services	1,000	1,000	1,000	1,000	1,000	450	1,000	1,000	1,000	8,450	16,000	53%
Assessment Roll Services	667	667	667	667	667	-	667	667	667	5,333	16,000	33%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	500	1,500	33%
Other Contractual Services												
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	1,070	-	943	-	4,207	-	-	-	11,819	18,038	2,000	902%
Trustee Services	-	-	-	-	4,327	-	-	-	8,654	12,980.64	8,600	151%
Dissemination Agent Services	667	667	667	5,667	667	-	667	667	967	10,633	15,000	71%
Property Appraiser Fees	-	-	-	15,063	-	-	-	-	-	15,063	5,000	301%
Bank Services	21	23	25	-	11	22	81	11	15	210	300	70%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services												
Postage, Freight & Messenger	40	-	6	-	121	(39)	199	42	52	423	500	85%
Computer Services - Website Development	-	-	-	-	-	-	-	-	-	-	2,400	0%
Insurance	6,042	-	-	-	-	-	-	-	-	6,042	6,000	101%
Printing & Binding	-	343	-	-	97	-	117	273	383	1,214	500	243%

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services												
Legal - General Counsel	-	-	3,347	-	-	-	33	-	1,934	5,313	20,000	27%
Legal - Series 2013 Bonds	-	-	748	-	-	-	-	-	-	748	-	N/A
Legal - Series 2015(Phase 3)	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2015(Phase 4)	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2016(Phase 5)	-	-	-	2,285	731	-	1,004	-	2,665	6,685	-	N/A
Other General Government Services												
Engineering Services - General Fund	-	-	-	-	-	-	-	-	-	-	1,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	5,000	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	13,015	6,033	10,735	28,015	15,161	6,599	7,101	5,994	31,489	124,141	144,075	86%
Total Expenditures and Other Uses:	\$ 13,015	\$ 6,033	\$ 10,735	\$ 28,015	\$ 15,161	\$ 6,599	\$ 7,101	\$ 5,994	\$ 31,489	\$ 124,141	\$ 144,075	86%
Net Increase/ (Decrease) in Fund Balance	(10,354)	(6,033)	42,850	3,836	(8,999)	48,665	(5,654)	(4,418)	(28,908)	30,986	-	
Fund Balance - Beginning	32,911	22,557	16,524	59,375	63,211	54,212	102,877	97,223	92,805	32,911	-	
Fund Balance - Ending	\$ 22,557	\$ 16,524	\$ 59,375	\$ 63,211	\$ 54,212	\$ 102,877	\$ 97,223	\$ 92,805	\$ 63,897	63,897	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	44	46	44	46	67	62	69	87	92	556	40	1391%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	8	0%
Revenue Account	28	29	3	3	31	41	59	94	63	352	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	4,288	-	240,515	75,025	22,757	204,105	5,345	5,820	9,533	567,389	532,277	107%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In												
Total Revenue and Other Sources:	\$ 4,361	\$ 75	\$ 240,562	\$ 75,074	\$ 22,856	\$ 204,208	\$ 5,473	\$ 6,002	\$ 9,688	568,297	\$ 532,325	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2013 Bonds	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	90,000	\$ 90,000	100%
Principal Debt Service - Early Redemptions												
Series 2013 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2013 Bonds	-	222,513	-	-	-	-	-	219,813	-	442,325	442,325	100%
Operating Transfers Out (To Other Funds)												
Total Expenditures and Other Uses:	\$ -	\$ 312,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,813	\$ -	532,325	\$ 532,325	N/A
Net Increase/ (Decrease) in Fund Balance	4,361	(312,437)	240,562	75,074	22,856	204,208	5,473	(213,811)	9,688	35,972	-	
Fund Balance - Beginning	885,745	890,106	577,668	818,230	893,304	916,159	1,120,368	1,125,841	912,030	885,745		
Fund Balance - Ending	\$ 890,106	\$ 577,668	\$ 818,230	\$ 893,304	\$ 916,159	\$ 1,120,368	\$ 1,125,841	\$ 912,030	\$ 921,718	921,718	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	22	22	22	22	33	30	34	43	45	273	-	N/A
Prepayment Account	-	-	-	0	2	4	4	6	31	47	-	N/A
Revenue Account	15	15	1	1	17	19	28	45	40	182	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	2,096	-	117,553	36,669	11,123	99,757	2,612	2,845	4,659	277,314	260,063	107%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	17,500	-	17,500	-	-	257,814	(35,000)	257,814	-	N/A
Intragovernmental Transfers In												
	-	-	-	-	-	-	-	-	484	484	-	N/A
Debt Proceeds												
	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,132	\$ 37	\$ 135,075	\$ 36,692	\$ 28,675	\$ 99,811	\$ 2,679	\$ 260,752	\$ (29,741)	536,114	\$ 260,063	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2015 Bonds (Phase 3)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,000	\$ 65,000	N/A
Principal Debt Service - Early Redemptions												
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	35,000	-	35,000	-	N/A
Interest Expense												
Series 2015 Bonds (Phase 3)	-	99,603	-	-	-	-	-	98,222	-	197,825	195,063	101%
Operating Transfers Out (To Other Funds)												
	88	22	22	22	33	30	34	43	45	339	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 164,626	\$ 22	\$ 22	\$ 33	\$ 30	\$ 34	\$ 133,265	\$ 45	298,164	\$ 260,063	N/A
Net Increase/ (Decrease) in Fund Balance	2,132	(164,588)	135,054	36,670	28,642	99,781	2,645	127,488	(29,786)	237,949	-	
Fund Balance - Beginning	441,624	443,756	279,168	414,221	450,891	479,534	579,314	581,959	709,447	441,624	-	
Fund Balance - Ending	\$ 443,756	\$ 279,168	\$ 414,221	\$ 450,891	\$ 479,534	\$ 579,314	\$ 581,959	\$ 709,447	\$ 679,661	679,573	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income												
Interest Account	7	7	-	-	-	-	-	-	-	14	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	13	14	13	14	20	19	21	26	28	167	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	0	0	0	0	13	15	22	36	24	110	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	1,729	-	96,955	30,243	9,174	82,278	2,155	2,346	3,843	228,723	214,556	107%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	50,000	0%
Debt Proceeds												
	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,749	\$ 21	\$ 96,968	\$ 30,257	\$ 9,207	\$ 82,311	\$ 2,197	\$ 2,408	\$ 3,895	229,013	\$ 264,556	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2015 Bonds (Phase 4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 50,000	N/A
Principal Debt Service - Early Redemptions												
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2015 Bonds (Phase 4)	-	82,278	-	-	-	-	-	82,278	-	164,556	164,556	100%
Operating Transfers Out (To Other Funds)												
	54	14	13	14	20	19	21	26	28	208	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 82,292	\$ 13	\$ 14	\$ 20	\$ 19	\$ 21	\$ 82,304	\$ 28	164,764	\$ 214,556	N/A
Net Increase/ (Decrease) in Fund Balance	1,749	(82,271)	96,955	30,244	9,187	82,293	2,177	(79,896)	3,867	64,249	50,000	
Fund Balance - Beginning	244,326	246,075	163,804	260,759	291,002	300,189	382,482	384,659	304,762	244,326		
Fund Balance - Ending	\$ 246,075	\$ 163,804	\$ 260,759	\$ 291,002	\$ 300,189	\$ 382,482	\$ 384,659	\$ 304,762	\$ 308,629	308,575	\$ 50,000	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017

Description	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	1	15	22	20	22	28	30	138	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	2	-	2	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	108,236	-	-	108,236	-	N/A
Debt Proceeds	174,589								174,589		
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	0	-	0	-	N/A
Total Revenue and Other Sources:	\$ 174,589	\$ 1	\$ 15	\$ 22	\$ 20	\$ 108,258	\$ 31	\$ 30	282,964	\$ -	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2016 Bonds (Phase 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Principal Debt Service - Early Redemptions											
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	108,236	-	108,236	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	58	22	28	30	138	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ 22	\$ 108,264	\$ 30	108,373	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	174,589	1	15	22	(38)	108,236	(108,233)	-	174,591	-	
Fund Balance - Beginning	-	174,589	174,590	174,604	174,626	174,589	282,824	174,591	-		
Fund Balance - Ending	\$ 174,589	\$ 174,590	\$ 174,604	\$ 174,626	\$ 174,589	\$ 282,824	\$ 174,591	\$ 174,591	174,591	\$ -	

**Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
Construction Account	0	0	0	0	0	0	0	0	0	0	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	43	22	22	22	33	30	34	43	45	295	-
Total Revenue and Other Sources:	\$ 43	\$ 22	\$ 22	\$ 22	\$ 33	\$ 30	\$ 34	\$ 43	\$ 45	295	\$ -
Expenditures and Other Uses											
Capital Outlay											
Construction in Progress	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance											
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	-	\$ -
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	484	484	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 484	484	\$ -
Net Increase/ (Decrease) in Fund Balance	43	22	22	22	33	30	34	43	(439)	(189)	-
Fund Balance - Beginning	144	187	210	231	254	287	317	351	394	144	-
Fund Balance - Ending	\$ 187	\$ 210	\$ 231	\$ 254	\$ 287	\$ 317	\$ 351	\$ 394	\$ (45)	\$ (45)	\$ -

**Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
Construction Account	0	0	0	0	0	0	0	0	0	2	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds											
Operating Transfers In (From Other Funds)	54	14	13	14	20	19	21	26	28	208	-
Total Revenue and Other Sources:	\$ 54	\$ 14	\$ 13	\$ 14	\$ 20	\$ 19	\$ 21	\$ 27	\$ 28	\$ 210	\$ -
Expenditures and Other Uses											
Executive											
Professional Management	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services											
Trustee Services	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding											
Printing & Binding	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
Legal Services											
Legal - Series 2015 Bonds (Phase 4)	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
Other General Government Services											
Engineering Services - Capital Projects Fund	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay											
Construction in Progress											
Cost of Issuance											
Series 201 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	-	\$ -
Underwriter's Discount	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	54	14	\$ 13	\$ 14	\$ 20	\$ 19	\$ 21	\$ 27	\$ 28	\$ 210	-
Fund Balance - Beginning	1,920	1,974	\$ 1,988	\$ 2,001	\$ 2,015	\$ 2,035	\$ 2,054	\$ 2,075	\$ 2,102	1,920	-
Fund Balance - Ending	\$ 1,974	\$ 1,988	\$ 2,001	\$ 2,015	\$ 2,035	\$ 2,054	\$ 2,075	\$ 2,102	\$ 2,130	\$ 2,130	\$ -

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2017**

Description	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income										
Construction Account	-	5	76	112	103	115	0	-	411	-
Cost of Issuance	-	0	1	2	2	2	123	2	131	-
Debt Proceeds	5,141,911	\$ -	-	-	-	-	-	-	\$ 5,141,911	-
Operating Transfers In (From Other Funds)	-	-	-	-	58	22	28	30	138	-
Total Revenue and Other Sources:	\$ 5,141,911	\$ 5	\$ 77	\$ 114	\$ 163	\$ 138	\$ 151	\$ 32	\$ 5,142,591	\$ -
Expenditures and Other Uses										
Executive										
Professional Management	45,000	\$ -	-	-	-	-	-	-	\$ 45,000	\$ -
Other Contractual Services										
Trustee Services	5,350	\$ -	-	-	-	-	-	-	\$ 5,350	\$ -
Printing & Binding	1,250	\$ -	-	-	-	-	-	-	\$ 1,250	\$ -
Legal Services										
Legal - Series 2016 Bonds (Phase 5)	118,250	\$ -	-	-	-	-	-	-	\$ 118,250	-
Other General Government Services										
Stormwater Mgmt-Construction	4,060,181	\$ -	-	-	-	899,271	-	-	\$ 4,959,452	\$ -
Capital Outlay										
Construction in Progress										
Cost of Issuance										
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	\$ -
Underwriter's Discount	-	\$ -	-	-	-	-	-	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ 0	-
Total Expenditures and Other Uses:	\$ 4,230,031	\$ -	\$ -	\$ -	\$ -	\$ 899,271	\$ 0	\$ -	\$ 5,129,302	\$ -
Net Increase/ (Decrease) in Fund Balance	911,880	\$ 5	\$ 77	\$ 114	\$ 163	\$ (899,133)	\$ 151	\$ 32	\$ 13,289	-
Fund Balance - Beginning	-	\$ 911,880	\$ 911,885	\$ 911,963	\$ 912,076	\$ 912,239	\$ 13,106	\$ 13,257	-	-
Fund Balance - Ending	\$ 911,880	\$ 911,885	\$ 911,963	\$ 912,076	\$ 912,239	\$ 13,106	\$ 13,257	\$ 13,289	\$ 13,289	\$ -