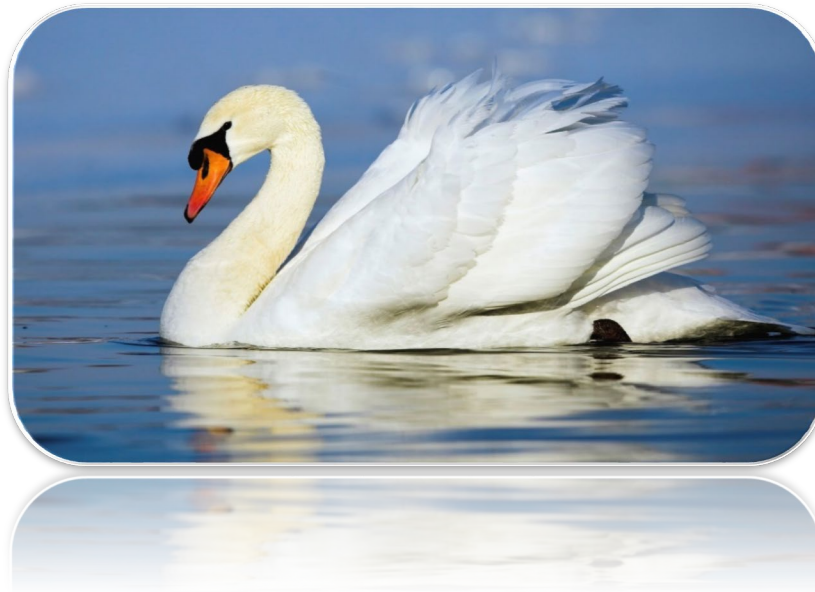


# **FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - JANUARY 2024**

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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*Flow Way Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Flow Way Community Development District  
Balance Sheet  
for the Period Ending January 31, 2024**

	Governmental Funds			Debt Service Funds					Capital Projects Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 & 8 Hatcher)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 - 8)	General Long Term Debt			
<b>Assets</b>														
<b>Cash and Investments</b>														
General Fund - Invested Cash	\$ 1,412,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,412,759
<b>Debt Service Fund</b>														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	244,881	160,448	174,612	118,375	255,031	-	-	-	-	-	-	1,492,348
Revenue	-	662,126	382,925	251,052	374,876	245,333	548,617	-	-	-	-	-	-	2,464,928
Prepayment Account	-	-	443	192	2,383	1,615	7,178	-	-	-	-	-	-	11,812
General Redemption Account	-	-	-	2,571	-	-	-	-	-	-	-	-	-	2,571
Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>														
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>														
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits - FPL	10,076	-	-	-	-	-	-	-	-	-	-	-	-	10,076
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	3,971,659	3,971,659
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	25,093,341	25,093,341
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,422,835</b>	<b>\$ 1,201,126</b>	<b>\$ 628,249</b>	<b>\$ 414,263</b>	<b>\$ 551,872</b>	<b>\$ 365,322</b>	<b>\$ 810,827</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,065,000</b>	<b>\$ 34,459,494</b>	
<b>Liabilities</b>														
<b>Accounts Payable &amp; Payroll Liabilities</b>														
<b>Due to Other Funds</b>														
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Unavailable Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Note Payable</b>														
<b>Bonds Payable</b>														
Current Portion	-	-	-	-	-	-	-	-	-	-	-	615,000	615,000	
Long Term	-	-	-	-	-	-	-	-	-	-	-	28,450,000	28,450,000	
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,065,000</b>	<b>\$ 29,065,000</b>	
<b>Fund Equity and Other Credits</b>														
<b>Investment in General Fixed Assets</b>														
<b>Fund Balance</b>														
<b>Restricted</b>														
Beginning: October 1, 2023 (Unaudited)	-	1,028,586	548,851	346,521	452,770	365,322	670,044	239	160	2,171	-	-	3,414,664	
Results from Current Operations	-	172,540	79,399	67,742	99,101	-	140,783	(239)	(160)	(2,171)	-	-	556,995	
<b>Unassigned</b>														
Beginning: October 1, 2023 (Unaudited)	211,538	-	-	-	-	-	-	-	-	-	-	-	211,538	
Results from Current Operations	1,211,297	-	-	-	-	-	-	-	-	-	-	-	1,211,297	
<b>Total Fund Equity and Other Credits</b>	<b>\$ 1,422,835</b>	<b>\$ 1,201,126</b>	<b>\$ 628,249</b>	<b>\$ 414,263</b>	<b>\$ 551,872</b>	<b>\$ 365,322</b>	<b>\$ 810,827</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 29,065,000</b>	<b>\$ 34,459,494</b>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 1,422,835</b>	<b>\$ 1,201,126</b>	<b>\$ 628,249</b>	<b>\$ 414,263</b>	<b>\$ 551,872</b>	<b>\$ 365,322</b>	<b>\$ 810,827</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 29,065,000</b>	<b>\$ 34,459,494</b>		

**Flow Way Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ (143,755)	0%
<b>Interest</b>							
Interest - General Checking	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	25,498	663,184	960,590	77,435	1,726,706	1,988,811	87%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Other Financing Sources-Truist Loan Proceeds	-	-	-	-	-	500,000	N/A
Contributions Private Sources	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 25,498</b>	<b>\$ 663,184</b>	<b>\$ 960,590</b>	<b>\$ 77,435</b>	<b>1,726,706</b>	<b>\$ 2,345,056</b>	<b>74%</b>
<b>Expenditures and Other Uses</b>							
<b>Legislative</b>							
Board of Supervisor's Fees	600	800	-	600	2,000	12,000	17%
<b>Executive</b>							
Professional Management	3,583	3,583	3,583	3,583	14,333	43,000	33%
<b>Financial and Administrative</b>							
Audit Services	-	-	2,500	3,200	5,700	5,700	100%
Accounting Services	1,333	1,333	1,333	1,333	5,333	16,000	33%
Assessment Roll Services	1,333	1,333	1,333	1,333	5,333	16,000	33%
Arbitrage Rebate Services	-	-	500	-	500	3,000	17%
<b>Other Contractual Services</b>							
Recording and Transcription	-	-	-	-	-	-	N/A
Legal Advertising	-	251	-	-	251	3,500	7%
Trustee Services	-	-	3,950	8,573	12,523	26,665	47%
Dissemination Agent Services	-	5,500	-	-	5,500	5,500	100%
Property Appraiser Fees	15,175	-	325	-	15,500	5,000	310%
Bank Services	-	-	-	-	-	300	0%
Travel and Per Diem	-	-	-	-	-	-	N/A
<b>Communications &amp; Freight Services</b>							
Postage, Freight & Messenger	-	13	13	-	27	250	11%
<b>Rentals &amp; Leases</b>							
Meeting Room Rental	-	-	-	-	-	-	N/A
Computer Services - Website Development	-	-	-	-	-	2,000	0%
Insurance	97,258	-	-	-	97,258	15,000	648%
Printing & Binding	-	-	-	-	-	250	0%
Office Supplies	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	175	175	100%
<b>Legal Services</b>							
Legal - General Counsel	-	3,578	7,228	-	10,805	25,000	43%
SFWMD - Permit Objection	-	-	-	-	-	-	-
Special Counsel - Litigation	-	1,359	356	836	2,551	35,000	7%
Special Counsel - Court Reporter/Arbitrator	-	-	-	-	-	7,500	0%
Special Counsel - Experts for Legal Fees	-	-	-	-	-	10,500	0%

**Flow Way Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Special Counsel - Appellate Court	-	233	-	-	233	75,000	0%
Truist Loan - Legal Fees	-	-	-	-	-	20,000	0%
<b>Other General Government Services</b>							
Engineering Services - General Fund	-	2,681	2,075	1,200	5,956	50,000	12%
Bonita Springs - Stormwater Discharge	-	-	-	-	-	10,000	0%
Miscellaneous Services	-	-	-	-	-	-	N/A
Boardwalk & Golf Cart Review	-	-	-	-	-	-	N/A
Asset Evaluation	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	N/A
Strategic Operations Plan	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
<b>Community Wide Irrigation System</b>							
Professional Services							
Asset Management	-	1,308	1,308	1,308	3,925	15,700	25%
Consumptive Use Permit Monitor	-	-	-	-	-	16,000	0%
Utility Services							
Electric - Pump Station	3,241	3,299	-	2,525	9,065	32,000	28%
Electric - Recharge Pumps	1,678	2,090	5,078	2,572	11,418	8,000	143%
Wireless - Pump Station	113	75	-	149	337	-	N/A
Repairs and Maintenance							
Pump Station and Wells	-	-	-	165	165	30,000	1%
Recharge Pumps	-	-	-	-	-	8,500	0%
Main Line Irrigation System	-	-	-	-	-	6,600	0%
Contingencies	-	-	-	-	-	6,808	0%
Capital Outlay							
New Meter and Backup Pump/Motor	-	150	100	-	250	45,000	1%
<b>Stormwater Management Services</b>							
<b>Preserve Area Maintenance</b>							
<b>Environmental Engineering Consultant</b>							
Task 1 - Bid Documents	-	-	-	-	-	-	N/A
Task 2 - Monthly site visits	-	-	-	-	-	-	N/A
Task 3 - Reporting to Regulatory Agencies	-	-	-	-	-	-	N/A
Task 4 - Fish Sampling to US Fish & Wildlife	-	-	-	-	-	-	N/A
Task 5 - Attendance at Board Meeting	-	-	-	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	N/A
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	N/A
<b>Repairs and Maintenance</b>							
Wading Bird Foraging Areas	-	-	-	-	-	-	N/A
Internal Preserves	-	-	-	2,963	2,963	-	N/A
Western Preserve	-	-	-	-	-	-	N/A
Northern Preserve Area 1	-	-	-	-	-	-	N/A
Northern Preserve Area 2	-	-	-	-	-	-	N/A
Northern Preserve Areas 1&2	-	-	-	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	N/A

**Flow Way Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Code Enforcement for Incurion into Preserve	-	-	-	-	-	-	N/A
Installation - No Trespassing Signs	-	-	-	-	-	-	N/A
<b>Capital Outlay</b>							
Capital Outlay - Stormwater Mgmt	-	-	-	-	-	-	
Internal and External	-	-	-	-	-	9,000	0%
<b>Lake, Lake Bank and Littoral Shelf Maintenance</b>							
Professional Services							
Asset Management	-	2,258	2,258	2,258	6,775	27,100	25%
NPDES Monitoring	-	-	1,800	-	1,800	-	N/A
Repairs & Maintenance							
Aquatic Weed Control	31,877	11,342	11,342	12,677	67,238	120,000	56%
Littortal Shelf-Invasive Plant Control/Monitoring	-	-	-	-	-	35,000	0%
Lake Bank Maintenance	2,963	956	850	-	4,768	15,000	32%
Water Quality Testing	-	-	-	3,925	3,925	14,500	27%
Littortal Shelf Planting	-	-	-	988	988	20,000	5%
Aeration System	-	-	-	-	-	-	N/A
Control Structures, Catch Basins & Outfalls	-	3,250	-	-	3,250	28,000	12%
Contingencies	-	-	-	-	-	18,600	0%
Capital Outlay							
Fountain Installations	-	-	-	-	-	-	N/A
Littortal Shelf Planting	-	-	-	-	-	10,000	0%
Lake Bank Restorations	-	800	-	875	1,675	172,298	1%
Water Control Structures	-	-	-	875	875	-	N/A
Contingencies	-	-	-	-	-	-	N/A
<b>Landscaping Services</b>							
Professional Services							
Asset Management	-	1,167	1,167	1,167	3,500	14,000	25%
Utility Services							
Electric - Landscape Lighting	-	-	-	-	-	19,600	0%
Potable Water - Fountains	104	-	472	205	781	2,400	33%
<b>Community Entrance (Landscaping)</b>							
Repairs and Maintenance							
Landscaping Maintenance	-	10,064	-	20,129	30,193	101,000	30%
Tree Trimming	-	872	1,747	-	2,619	15,500	17%
Landscape Replacements	-	-	-	-	-	27,500	0%
Mulch Installation	-	8,784	4,430	-	13,214	33,000	40%
Annuals	21,686	-	-	1,206	22,892	50,000	46%
Annual Holiday Decorations	7,650	-	7,650	-	15,300	18,000	85%
Landscape Lighting	-	-	340	-	340	3,600	9%
Landscape Monuments	-	1,201	-	-	1,201	9,000	13%
Fountains	1,966	750	750	-	3,466	22,500	15%
Irrigation System	400	1,336	13,620	-	15,356	-	N/A
Well System	165	-	1,545	-	1,710	-	N/A
Bridge & Roadway - Main Entrance	900	10,358	-	-	11,258	13,500	83%
Miscellaneous Repairs	-	467	473	-	940	3,000	31%

**Flow Way Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Capital Outlay - Landscaping	-	11,283	12,870	54,910	79,063	82,500	96%
Contingencies	-	-	-	-	-	23,728	0%
<b>Debt Service</b>							
Principal	-	-	-	-	-	500,000	0%
Interest	-	-	-	10,182	10,182	12,200	83%
<b>Reserves and Overall Contingencies</b>							
District Asset Restoration	-	-	-	-	-	158,030	0%
Contingencies	-	-	-	-	-	100,000	0%
<b>Intragovernmental Transfer Out</b>	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>							
Discounts/Collection Fees	-	-	-	-	-	99,552	0%
<b>Sub-Total:</b>	<b>192,026</b>	<b>92,650</b>	<b>90,997</b>	<b>139,736</b>	<b>515,409</b>	<b>2,334,055</b>	<b>22%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 192,026</b>	<b>\$ 92,650</b>	<b>\$ 90,997</b>	<b>\$ 139,736</b>	<b>\$ 515,409</b>	<b>\$ 2,334,055</b>	<b>22%</b>
Net Increase/ (Decrease) in Fund Balance	(166,528)	570,534	869,593	(62,302)	1,211,297	11,001	
Fund Balance - Beginning	211,538	45,009	615,543	1,485,136	211,538	-	
<b>Fund Balance - Ending</b>	<b>\$ 45,009</b>	<b>\$ 615,543</b>	<b>\$ 1,485,136</b>	<b>\$ 1,422,835</b>	<b>1,422,835</b>	<b>\$ 11,001</b>	

**Flow Way Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	0	-	-	0	-	N/A
Sinking Fund	-	0	-	-	0	-	N/A
Reserve Account	6,082	246	240	242	6,809	15,000	45%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	2,151	2,186	765	2,421	7,523	9,000	84%
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	7,277	189,260	274,134	22,098	492,770	577,069	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 15,510</b>	<b>\$ 191,692</b>	<b>\$ 275,139</b>	<b>\$ 24,761</b>	<b>507,102</b>	<b>\$ 601,069</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
Property Appraiser & Tax Collection Fees	-	-	-	-	-	\$ -	N/A
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2013 Bonds	-	135,000	-	-	135,000	\$ 135,000	100%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2013 Bonds	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2013 Bonds	-	199,563	-	-	199,563	395,075	51%
<b>Other Fees and Charges</b>							
Fees/Discounts for Early Payment	-	-	-	-	-	37,725	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$0</b>	<b>\$334,563</b>	<b>\$0</b>	<b>\$0</b>	<b>\$334,563</b>	<b>\$567,800</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	15,510	(142,870)	275,139	24,761	172,540	33,269	
Fund Balance - Beginning	1,028,586	1,044,095	901,225	1,176,364	1,028,586		
<b>Fund Balance - Ending</b>	<b>\$ 1,044,095</b>	<b>\$ 901,225</b>	<b>\$ 1,176,364</b>	<b>\$ 1,201,126</b>	<b>1,201,126</b>	<b>\$ 33,269</b>	



**Flow Way Community Development District**  
**Debt Service Fund - Series 2015 (Phase 3)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	0	-	-	0	-	N/A
Sinking Fund	-	0	-	-	0	-	N/A
Reserve Account	2,772	106	104	105	3,087	11,000	28%
Prepayment Account	2	2	2	2	8	-	N/A
Revenue Account	1,334	1,362	661	1,456	4,812	7,500	64%
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	3,452	89,783	130,046	10,483	233,764	273,784	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfers In</b>							
Debt Proceeds	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,560</b>	<b>\$ 91,253</b>	<b>\$ 130,813</b>	<b>\$ 12,046</b>	<b>241,671</b>	<b>\$ 292,284</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
Property Appraiser & Tax Collection Fees	-	-	-	-	-	\$ -	N/A
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2015 Bonds (Phase 3)	-	80,000	-	-	80,000	\$ 80,000	100%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2015 Bonds (Phase 3)	-	82,272	-	-	82,272	162,844	51%
<b>Other Fees and Charges</b>							
Discounts for Early Payment	-	-	-	-	-	17,911	0%
<b>Operating Transfers Out (To Other Funds)</b>							
<b>Total Expenditures and Other Uses:</b>	<b>\$0</b>	<b>\$162,272</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,272</b>	<b>\$260,755</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	7,560	(71,019)	130,813	12,046	79,399	31,529	
Fund Balance - Beginning	548,851	556,410	485,391	616,204	548,851	-	
<b>Fund Balance - Ending</b>	<b>\$ 556,410</b>	<b>\$ 485,391</b>	<b>\$ 616,204</b>	<b>\$ 628,249</b>	<b>628,249</b>	<b>\$ 31,529</b>	

**Flow Way Community Development District**  
**Debt Service Fund - Series 2015 (Phase 4)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	0	-	-	0	-	N/A
Sinking Fund	-	0	-	-	0	-	N/A
Reserve Account	1,821	67	64	66	2,018	7,000	29%
Prepayment Account	1	1	1	1	3	-	N/A
Revenue Account	806	817	246	906	2,776	3,500	79%
General Redemption Account	11	12	11	11	45	-	N/A
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	2,917	75,873	109,898	8,859	197,547	231,388	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 5,555</b>	<b>\$ 76,769</b>	<b>\$ 110,221</b>	<b>\$ 9,844</b>	<b>202,389</b>	<b>\$ 241,888</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
Property Appraiser & Tax Collection Fees	-	-	-	-	-	\$ -	N/A
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2015 Bonds (Phase 4)	-	60,000	-	-	60,000	\$ 60,000	100%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2015 Bonds (Phase 4)	-	74,647	-	-	74,647	147,756	51%
<b>Other Fees and Charges</b>							
Discounts for Early Payment	-	-	-	-	-	15,046	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$0</b>	<b>\$134,647</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,647</b>	<b>\$222,802</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	5,555	(57,877)	110,221	9,844	67,742	19,086	
Fund Balance - Beginning	346,521	352,076	294,199	404,420	346,521		
<b>Fund Balance - Ending</b>	<b>\$ 352,076</b>	<b>\$ 294,199</b>	<b>\$ 404,420</b>	<b>\$ 414,263</b>	<b>414,263</b>	<b>\$ 19,086</b>	

**Flow Way Community Development District**  
**Debt Service Fund - Series 2016 (Phase 5)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	0	-	-	0	-	N/A
Sinking Fund	-	0	-	-	0	-	N/A
Reserve Account	1,970	79	77	78	2,205	8,000	28%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1,223	1,236	264	1,327	4,050	6,000	67%
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	4,721	122,801	177,872	14,339	319,733	374,564	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>							
Operating Transfers In (To Other Funds)	-	-	2,383	53	2,437	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,914</b>	<b>\$ 124,117</b>	<b>\$ 180,596</b>	<b>\$ 15,797</b>	<b>328,424</b>	<b>\$ 388,564</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
Property Appraiser & Tax Collection Fees	-	-	-	-	-	\$ -	N/A
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2016 Bonds (Phase 5)	-	110,000	-	-	110,000	\$ 110,000	100%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2016 Bonds (Phase 5)	-	117,196	-	-	117,196	232,000	51%
<b>Other Fees and Charges</b>							
Discounts for Early Payment	-	-	-	-	-	24,504	0%
Operating Transfers Out (To Other Funds)	77	1,973	77	-	2,126	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$77</b>	<b>\$229,169</b>	<b>\$77</b>	<b>\$0</b>	<b>\$229,323</b>	<b>\$366,504</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	7,837	(105,052)	180,519	15,797	99,101	22,060	
Fund Balance - Beginning	452,770	460,608	355,556	536,075	452,770		
<b>Fund Balance - Ending</b>	<b>\$ 460,608</b>	<b>\$ 355,556</b>	<b>\$ 536,075</b>	<b>\$ 551,872</b>	<b>551,872</b>	<b>\$ 22,060</b>	

**Flow Way Community Development District**  
**Debt Service Fund - Series 2017 (Phase 6)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	0	-	-	0	-	N/A
Sinking Fund	-	0	-	-	0	-	N/A
Reserve Account	1,336	54	52	53	1,494	3,500	43%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	796	803	140	860	2,599	3,500	74%
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	3,203	83,319	120,684	9,729	216,936	254,231	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>							
Operating Transfers In (To Other Funds)	-	-	1,615	-	1,615	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 5,335</b>	<b>\$ 84,177</b>	<b>\$ 122,491</b>	<b>\$ 10,642</b>	<b>222,644</b>	<b>\$ 261,231</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
Property Appraiser & Tax Collection Fees	-	-	-	-	-	\$ -	N/A
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2017 Bonds (Phase 6)	-	75,000	-	-	75,000	\$ 75,000	100%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2017 Bonds (Phase 6)	-	80,263	-	-	80,263	159,213	50%
<b>Debt Service-Other Costs</b>							
Other Fees and Charges	-	-	-	-	-	-	N/A
Discounts for Early Payment	-	-	-	-	-	16,632	0%
Operating Transfers Out (To Other Funds)	52	1,338	52	53	1,494	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$52</b>	<b>\$156,600</b>	<b>\$52</b>	<b>\$53</b>	<b>\$156,757</b>	<b>\$250,845</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	5,283	(72,423)	122,439	10,589	65,887	10,386	
Fund Balance - Beginning	299,435	304,718	232,294	354,734	299,435		
<b>Fund Balance - Ending</b>	<b>\$ 304,718</b>	<b>\$ 232,294</b>	<b>\$ 354,734</b>	<b>\$ 365,322</b>	<b>365,322</b>	<b>\$ 10,386</b>	

**Flow Way Community Development District**  
**Debt Service Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>							
Interest Account	-	0	-	-	0	-	N/A
Sinking Account	-	0	-	-	0	-	N/A
Reserve Account	1,121	1,159	1,113	1,144	4,538	5,000	91%
Prepayment Account	7	7	7	16	36	-	N/A
Revenue Account	1,817	1,837	369	1,934	5,957	8,000	74%
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	6,952	180,830	261,924	21,114	470,820	551,562	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>							
Operating Transfers In (To Other Funds)	-	-	5,623	-	5,623	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 9,898</b>	<b>\$ 183,832</b>	<b>\$ 269,036</b>	<b>\$ 24,208</b>	<b>486,974</b>	<b>\$ 564,562</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
Property Appraiser & Tax Collection Fees	-	-	-	-	-	\$ -	N/A
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	175,000	-	-	175,000	\$ 175,000	100%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	167,798	-	-	167,798	332,664	50%
<b>Debt Service-Other Costs</b>							
<b>Other Fees and Charges</b>							
Discounts for Early Payment	-	-	-	-	-	36,083	0%
Operating Transfers Out (To Other Funds)	1,121	1,159	1,113	-	3,394	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$1,121</b>	<b>\$343,956</b>	<b>\$1,113</b>	<b>\$0</b>	<b>\$346,191</b>	<b>\$543,747</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	8,776	(160,124)	267,922	24,208	140,783	20,815	
Fund Balance - Beginning	670,044	678,820	518,696	786,618	670,044		
<b>Fund Balance - Ending</b>	<b>\$ 678,820</b>	<b>\$ 518,696</b>	<b>\$ 786,618</b>	<b>\$ 810,827</b>	<b>810,827</b>	<b>\$ 20,815</b>	

**Flow Way Community Development District**  
**Capital Project Fund - Series 2016 (Phase 5)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>						
Construction Account	1	1	15	-	18	-
Cost of Issuance	-	-	-	-	-	-
<b>Debt Proceeds</b>						
Operating Transfers In (From Other Funds)	77	1,973	77	-	2,126	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 78</b>	<b>\$ 1,974</b>	<b>\$ 93</b>	<b>\$ -</b>	<b>\$ 2,144</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>						
<b>Executive</b>						
Professional Management	-	-	-	-	\$ -	\$ -
<b>Other Contractual Services</b>						
Trustee Services	-	-	-	-	\$ -	\$ -
<b>Printing &amp; Binding</b>						
Legal Services	-	-	-	-	\$ -	\$ -
<b>Legal Services</b>						
Legal - Series 2016 Bonds (Phase 5)	-	-	-	-	\$ -	\$ -
<b>Other General Government Services</b>						
<b>Capital Outlay</b>						
Stormwater Mgmt-Construction	-	-	-	-	\$ -	\$ -
Construction in Progress	-	-	-	-	\$ -	\$ -
<b>Cost of Issuance</b>						
Series 2016 Bonds (Phase 5)	-	-	-	-	-	\$ -
Underwriter's Discount	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ 2,383	\$ -	\$ 2,383	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,383</b>	<b>\$ -</b>	<b>\$ 2,383</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	77.53	1,974	\$ (2,291)	\$ -	\$ (239)	-
Fund Balance - Beginning	239	317	\$ 2,291	\$ -	239	-
<b>Fund Balance - Ending</b>	<b>\$ 317</b>	<b>\$ 2,291</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Flow Way Community Development District**  
**Capital Project Fund - Series 2017 (Phase 6)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>						
Construction Account	1	1	11	-	13	-
Cost of Issuance	-	-	-	-	-	-
<b>Debt Proceeds</b>						
Operating Transfers In (From Other Funds)	52	1,338	52	-	1,441	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 53</b>	<b>\$ 1,339</b>	<b>\$ 63</b>	<b>\$ -</b>	<b>\$ 1,454</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>						
<b>Executive</b>						
Professional Management	-	-	-	-	\$ -	\$ -
<b>Other Contractual Services</b>						
Trustee Services	-	-	-	-	\$ -	\$ -
<b>Printing &amp; Binding</b>						
Legal - Series 2016 Bonds (Phase 5)	-	-	-	-	\$ -	\$ -
<b>Capital Outlay</b>						
Water-Sewer Combination-Construction	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	\$ -	\$ -
Construction in Progress	-	-	-	-	\$ -	\$ -
<b>Cost of Issuance</b>						
Series 2017 Bonds (Phase 6)	-	-	-	-	-	\$ -
Underwriter's Discount	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	1,615	\$ -	\$ 1,615	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,615</b>	<b>\$ -</b>	<b>\$ 1,615</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	53	1,339	\$ (1,552)	\$ -	\$ (160)	-
Fund Balance - Beginning	160	213	\$ 1,552	\$ -	160	-
<b>Fund Balance - Ending</b>	<b>\$ 213</b>	<b>\$ 1,552</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Flow Way Community Development District**  
**Capital Project Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2024**

Description	October	November	December	January	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>						
Construction Account	9	15	35	-	59	-
Cost of Issuance	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-
<b>Debt Proceeds</b>						
Contributions from Private Sources	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1,121	1,159	1,113	-	3,394	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,130</b>	<b>\$ 1,174</b>	<b>\$ 1,149</b>	<b>\$ -</b>	<b>\$ 3,453</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>						
<b>Executive</b>						
Professional Management	-	-	-	-	\$ -	\$ -
<b>Other Contractual Services</b>						
Trustee Services	-	-	-	-	\$ -	\$ -
<b>Printing &amp; Binding</b>						
Legal Services	-	-	-	-	\$ -	\$ -
Legal - Series 2019 Bonds (Ph 7, Ph 8 & Hatcher)	-	-	-	-	\$ -	\$ -
<b>Capital Outlay</b>						
Water-Sewer Combination-Construction	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	\$ -	\$ -
<b>Construction in Progress</b>						
Cost of Issuance	-	-	-	-	\$ -	\$ -
Series 2016 Bonds (Phase 5)	-	-	-	-	\$ -	\$ -
Underwriter's Discount	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ 5,623	\$ -	\$ 5,623	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,623</b>	<b>\$ -</b>	<b>\$ 5,623</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 1,130	\$ 1,174	\$ (4,475)	\$ -	\$ (2,171)	-
Fund Balance - Beginning	2,171	3,301	4,475	-	2,171	-
<b>Fund Balance - Ending</b>	<b>\$ 3,301</b>	<b>\$ 4,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>