

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH 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 March 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		
Assets													
Cash and Investments													
General Fund - Invested Cash	\$ 1,267,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,267,528
Debt Service Fund													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	244,881	160,448	174,534	118,375	255,031	-	-	-	-	-	1,492,270
Revenue	-	698,611	400,807	265,497	398,106	260,792	584,508	-	-	-	-	-	2,608,321
Prepayment Account	-	-	447	192	2,383	1,615	7,240	-	-	-	-	-	11,877
General Redemption Account	-	-	-	2,593	-	-	-	-	-	-	-	-	2,593
Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments													
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits - FPL	10,076	-	-	-	-	-	-	-	-	-	-	-	10,076
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	4,115,062	4,115,062
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	24,949,938	24,949,938
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,277,603	\$ 1,237,611	\$ 646,135	\$ 428,730	\$ 575,024	\$ 380,782	\$ 846,779	\$ -	\$ -	\$ -	\$ 29,065,000	\$ 34,457,665	
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Note Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	615,000	615,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	28,450,000	28,450,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,065,000	\$ 29,065,000	
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2023 (Unaudited)	-	1,028,586	548,851	346,521	452,770	299,435	670,044	239	160	2,171	-	-	3,348,777
Results from Current Operations	-	209,025	97,285	82,209	122,254	81,347	176,735	(239)	(160)	(2,171)	-	-	766,285
Unassigned													
Beginning: October 1, 2023 (Unaudited)	211,538	-	-	-	-	-	-	-	-	-	-	-	211,538
Results from Current Operations	1,066,066	-	-	-	-	-	-	-	-	-	-	-	1,066,066
Total Fund Equity and Other Credits	\$ 1,277,603	\$ 1,237,611	\$ 646,135	\$ 428,730	\$ 575,024	\$ 380,782	\$ 846,779	\$ 0	\$ (0)	\$ 0	\$ -	\$ 5,392,665	
Total Liabilities, Fund Equity and Other Credits	\$ 1,277,603	\$ 1,237,611	\$ 646,135	\$ 428,730	\$ 575,024	\$ 380,782	\$ 846,779	\$ 0	\$ (0)	\$ 0	\$ 29,065,000	\$ 34,457,665	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ (143,755)	0%
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	25,498	663,184	960,590	77,435	74,265	32,055	1,833,026	1,988,811	92%
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
Total Revenue and Other Sources:	\$ 25,498	\$ 663,184	\$ 960,590	\$ 77,435	\$ 74,265	\$ 32,055	1,833,026	\$ 2,345,056	78%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's Fees	600	800	-	600	1,200	1,000	4,200	12,000	35%
Executive									
Professional Management	3,583	3,583	3,583	3,583	3,583	3,583	21,500	43,000	50%
Financial and Administrative									
Audit Services	-	-	2,500	3,200	-	-	5,700	5,700	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	8,000	16,000	50%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	8,000	16,000	50%
Arbitrage Rebate Services	-	-	500	-	1,500	-	2,000	3,000	67%
Other Contractual Services									
Recording and Transcription	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	251	-	-	-	608	858	3,500	25%
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	-	-	-	-	104	-	104	300	35%
Travel and Per Diem									
Travel and Per Diem	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services									
Postage, Freight & Messenger	-	13	13	-	-	-	27	250	11%
Rentals & Leases									
Meeting Room Rental	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development									
Computer Services - Website Development	-	-	-	-	-	300	300	2,000	15%
Insurance	97,258	-	-	-	-	-	97,258	15,000	648%
Printing & Binding									
Printing & Binding	-	-	-	-	-	-	-	250	0%
Office Supplies									
Office Supplies	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships									
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	3,578	7,228	-	11,310	3,120	25,235	25,000	101%
SFWMD - Permit Objection	-	-	-	-	-	-	-	-	
Special Counsel - Preserves	-	98	265	686	588	-	1,637	-	
Special Counsel - Litigation	-	1,261	91	150	137	1,372	3,012	35,000	9%
Special Counsel - Court Reporter/Arbitrator	-	-	-	-	-	-	-	7,500	0%
Special Counsel - Experts for Legal Fees	-	-	-	-	-	-	-	10,500	0%
Special Counsel - Appellate Court	-	233	-	-	-	-	233	75,000	0%
Truist Loan - Legal Fees	-	-	-	-	-	-	-	20,000	0%
Other General Government Services									
Engineering Services - General Fund	-	2,681	2,075	1,200	4,913	9,235	20,104	50,000	40%
Bonita Springs - Stormwater Discharge	-	-	-	-	-	-	-	10,000	0%
Miscellaneous Services	-	-	-	-	-	-	-	-	N/A
Boardwalk & Golf Cart Review	-	-	-	-	-	-	-	-	N/A
Asset Evaluation	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	N/A
Strategic Operations Plan	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	N/A
Community Wide Irrigation System									
Professional Services									
Asset Management	-	1,308	1,308	1,308	1,308	1,308	6,542	15,700	42%
Consumptive Use Permit Monitor	-	-	-	-	-	-	-	16,000	0%
Utility Services									
Electric - Pump Station	3,241	3,299	-	2,525	2,395	3,074	14,535	32,000	45%
Electric - Recharge Pumps	1,678	2,090	5,078	2,572	2,412	754	14,584	8,000	182%
Wireless - Pump Station	113	75	-	149	-	74	411	-	N/A
Repairs and Maintenance									
Pump Station and Wells	-	-	-	165	1,177	925	2,267	30,000	8%
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%
Stormwater Management Services									
Preserve Area Maintenance									
Environmental Engineering Consultant									
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
Repairs and Maintenance									
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
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	N/A
Installation - No Trespassing Signs	-	-	-	-	-	-	-	-	N/A
Capital Outlay									
Capital Outlay - Stormwater Mgmt	-	-	-	-	-	-	-	-	-
Internal and External	-	-	-	-	-	-	-	-	-
Lake, Lake Bank and Littoral Shelf Maintenance									
Professional Services									
Asset Management	-	2,258	2,258	2,258	2,258	2,258	11,292	27,100	42%
NPDES Monitoring	-	-	1,800	-	-	-	1,800	-	N/A
Repairs & Maintenance									
Aquatic Weed Control	31,877	11,342	11,342	12,677	9,000	8,000	84,238	120,000	70%
Littortal Shelf-Invasive Plant Control/Monitoring	-	-	-	-	2,342	-	2,342	35,000	7%
Lake Bank Maintenance	2,963	956	850	-	-	4,126	8,894	15,000	59%
Water Quality Testing	-	-	-	3,925	-	-	3,925	14,500	27%
Littortal Shelf Planting	-	-	-	988	-	-	988	20,000	5%
Aeration System	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Control Structures, Catch Basins & Outfalls	-	3,250	-	-	40,000	-	43,250	28,000	154%
Tree Removal/Miscellaneous Cleaning	-	-	-	-	-	-	-	20,000	0%
Contingencies	-	-	-	-	-	-	-	18,600	0%
Capital Outlay									
Fountain Installations	-	-	-	-	-	-	-	-	N/A
Littortal Shelf Planting	-	-	-	-	-	-	-	10,000	0%
Lake Bank Restorations	-	800	-	875	1,050	70,862	73,587	172,298	43%
Water Control Structures	-	-	-	875	-	-	875	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Landscaping Services									
Professional Services									
Asset Management	-	1,167	1,167	1,167	1,167	1,167	5,833	14,000	42%
Utility Services									
Electric - Landscape Lighting	-	-	-	-	-	-	-	19,600	0%
Potable Water - Fountains	104	-	472	205	411	1,337	2,529	2,400	105%
Community Entrance (Landscaping)									
Repairs and Maintenance									
Landscaping Maintenance	-	10,064	-	20,129	10,064	10,064	50,322	101,000	50%
Tree Trimming	-	872	1,747	-	-	-	2,619	15,500	17%
Landscape Replacements	-	-	-	-	11,400	6,313	17,713	27,500	64%
Mulch Installation	-	8,784	4,430	-	1,525	-	14,739	33,000	45%
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	-	-	3,500	6,966	22,500	31%
Irrigation System	400	1,336	13,620	-	-	2,692	18,048	-	N/A
Well System	165	-	1,545	-	-	-	1,710	-	N/A
Bridge & Roadway - Main Entrance	900	10,358	-	-	400	-	11,658	13,500	86%
Miscellaneous Repairs	-	467	473	-	-	-	940	3,000	31%
Capital Outlay - Landscaping	-	11,283	12,870	54,910	300	-	79,363	82,500	96%
Contingencies	-	-	-	-	-	-	-	23,728	0%
Debt Service									
Principal	-	-	-	-	-	-	-	500,000	0%
Interest	-	-	-	10,182	-	-	10,182	12,200	83%
Reserves and Overall Contingencies									
District Asset Restoration	-	-	-	-	-	-	-	158,030	0%
Contingencies	-	-	-	-	-	-	-	100,000	0%
Intragovernmental Transfer Out									
	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges									
Discounts/Collection Fees	-	-	-	-	-	-	-	99,553	0%
Sub-Total:	192,026	92,650	90,997	139,736	113,211	138,340	766,960	2,345,056	33%
Total Expenditures and Other Uses:	\$ 192,026	\$ 92,650	\$ 90,997	\$ 139,736	\$ 113,211	\$ 138,340	\$ 766,960	\$ 2,345,056	33%
Net Increase/ (Decrease) in Fund Balance	(166,528)	570,534	869,593	(62,302)	(38,947)	(106,285)	1,066,066	-	
Fund Balance - Beginning	211,538	45,009	615,543	1,485,136	1,422,835	1,383,888	211,538	-	
Fund Balance - Ending	\$ 45,009	\$ 615,543	\$ 1,485,136	\$ 1,422,835	\$ 1,383,888	\$ 1,277,603	1,277,603	\$ -	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	0	-	N/A
Reserve Account	6,082	246	240	242	240	224	7,273	15,000	48%
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	2,151	2,186	765	2,421	2,885	2,795	13,203	9,000	147%
Special Assessment Revenue									
Special Assessments - On-Roll	7,277	189,260	274,134	22,098	21,194	9,148	523,111	577,069	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 15,510	\$ 191,692	\$ 275,139	\$ 24,761	\$ 24,318	\$ 12,167	543,588	\$ 601,069	90%
Expenditures and Other Uses									
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	\$ -	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2013 Bonds	-	135,000	-	-	-	-	135,000	\$ 135,000	100%
Principal Debt Service - Early Redemptions									
Series 2013 Bonds	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2013 Bonds	-	199,563	-	-	-	-	199,563	395,075	51%
Other Fees and Charges									
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	37,725	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$334,563	\$0	\$0	\$0	\$0	\$334,563	\$567,800	59%
Net Increase/ (Decrease) in Fund Balance	15,510	(142,870)	275,139	24,761	24,318	12,167	209,025	33,269	
Fund Balance - Beginning	1,028,586	1,044,095	901,225	1,176,364	1,201,126	1,225,444	1,028,586		
Fund Balance - Ending	\$ 1,044,095	\$ 901,225	\$ 1,176,364	\$ 1,201,126	\$ 1,225,444	\$ 1,237,611	1,237,611	\$ 33,269	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	0	-	N/A
Reserve Account	2,772	106	104	105	104	97	3,288	11,000	30%
Prepayment Account	2	2	2	2	2	2	12	-	N/A
Revenue Account	1,334	1,362	661	1,456	1,675	1,613	8,100	7,500	108%
Special Assessment Revenue									
Special Assessments - On-Roll	3,452	89,783	130,046	10,483	10,054	4,340	248,158	273,784	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In									
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,560	\$ 91,253	\$ 130,813	\$ 12,046	\$ 11,834	\$ 6,052	259,557	\$ 292,284	89%
Expenditures and Other Uses									
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	\$ -	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2015 Bonds (Phase 3)	-	80,000	-	-	-	-	80,000	\$ 80,000	100%
Principal Debt Service - Early Redemptions									
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2015 Bonds (Phase 3)	-	82,272	-	-	-	-	82,272	162,844	51%
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	17,911	0%
Operating Transfers Out (To Other Funds)									
Total Expenditures and Other Uses:	\$0	\$162,272	\$0	\$0	\$0	\$0	\$162,272	\$260,755	62%
Net Increase/ (Decrease) in Fund Balance	7,560	(71,019)	130,813	12,046	11,834	6,052	97,285	31,529	
Fund Balance - Beginning	548,851	556,410	485,391	616,204	628,249	640,084	548,851	-	
Fund Balance - Ending	\$ 556,410	\$ 485,391	\$ 616,204	\$ 628,249	\$ 640,084	\$ 646,135	646,135	\$ 31,529	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	0	-	N/A
Reserve Account	1,821	67	64	66	65	61	2,145	7,000	31%
Prepayment Account	1	1	1	1	1	1	5	-	N/A
Revenue Account	806	817	246	906	1,093	1,060	4,929	3,500	141%
General Redemption Account	11	12	11	11	11	11	67	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	2,917	75,873	109,898	8,859	8,496	3,667	209,711	231,388	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)									
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,555	\$ 76,769	\$ 110,221	\$ 9,844	\$ 9,667	\$ 4,800	216,856	\$ 241,888	90%
Expenditures and Other Uses									
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	\$ -	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2015 Bonds (Phase 4)	-	60,000	-	-	-	-	60,000	\$ 60,000	100%
Principal Debt Service - Early Redemptions									
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2015 Bonds (Phase 4)	-	74,647	-	-	-	-	74,647	147,756	51%
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	15,046	0%
Operating Transfers Out (To Other Funds)									
Total Expenditures and Other Uses:	\$0	\$134,647	\$0	\$0	\$0	\$0	\$134,647	\$222,802	60%
Net Increase/ (Decrease) in Fund Balance	5,555	(57,877)	110,221	9,844	9,667	4,800	82,209	19,086	
Fund Balance - Beginning	346,521	352,076	294,199	404,420	414,263	423,930	346,521		
Fund Balance - Ending	\$ 352,076	\$ 294,199	\$ 404,420	\$ 414,263	\$ 423,930	\$ 428,730	428,730	\$ 19,086	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	0	-	N/A
Reserve Account	1,970	79	77	78	78	73	2,355	8,000	29%
Prepayment Account	-	-	-	-	0	0	0	-	N/A
Revenue Account	1,223	1,236	264	1,327	1,629	1,585	7,263	6,000	121%
Special Assessment Revenue									
Special Assessments - On-Roll	4,721	122,801	177,872	14,339	13,752	5,936	339,421	374,564	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Debt Proceeds	-	-	-	-	-	-	-	-	-
Operating Transfers In (To Other Funds)	-	-	2,383	53	53	49	2,538	-	N/A
Total Revenue and Other Sources:	\$ 7,914	\$ 124,117	\$ 180,596	\$ 15,797	\$ 15,511	\$ 7,642	351,577	\$ 388,564	90%
Expenditures and Other Uses									
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	\$ -	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2016 Bonds (Phase 5)	-	110,000	-	-	-	-	110,000	\$ 110,000	100%
Principal Debt Service - Early Redemptions									
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2016 Bonds (Phase 5)	-	117,196	-	-	-	-	117,196	232,000	51%
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	24,504	0%
Operating Transfers Out (To Other Funds)	77	1,973	77	-	-	-	2,126	-	N/A
Total Expenditures and Other Uses:	\$ 77	\$ 229,169	\$ 77	\$ 0	\$ 0	\$ 0	\$ 229,323	\$ 366,504	63%
Net Increase/ (Decrease) in Fund Balance	7,837	(105,052)	180,519	15,797	15,511	7,642	122,254	22,060	
Fund Balance - Beginning	452,770	460,608	355,556	536,075	551,872	567,382	452,770		
Fund Balance - Ending	\$ 460,608	\$ 355,556	\$ 536,075	\$ 551,872	\$ 567,382	\$ 575,024	575,024	\$ 22,060	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	0	-	N/A
Reserve Account	1,336	54	52	53	53	49	1,596	3,500	46%
Prepayment Account	-	-	-	-	0	0	0	-	N/A
Revenue Account	796	803	140	860	1,065	1,037	4,701	3,500	134%
Special Assessment Revenue									
Special Assessments - On-Roll	3,203	83,319	120,684	9,729	9,330	4,027	230,293	254,231	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Debt Proceeds	-	-	-	-	-	-	-	-	-
Operating Transfers In (To Other Funds)	-	-	1,615	-	-	-	1,615	-	N/A
Total Revenue and Other Sources:	\$ 5,335	\$ 84,177	\$ 122,491	\$ 10,642	\$ 10,448	\$ 5,114	238,206	\$ 261,231	N/A
Expenditures and Other Uses									
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	\$ -	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2017 Bonds (Phase 6)	-	75,000	-	-	-	-	75,000	\$ 75,000	100%
Principal Debt Service - Early Redemptions									
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2017 Bonds (Phase 6)	-	80,263	-	-	-	-	80,263	159,213	50%
Debt Service-Other Costs									
Debt Service-Other Costs	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	16,632	0%
Operating Transfers Out (To Other Funds)	52	1,338	52	53	53	49	1,596	-	N/A
Total Expenditures and Other Uses:	\$52	\$156,600	\$52	\$53	\$53	\$49	\$156,859	\$250,845	N/A
Net Increase/ (Decrease) in Fund Balance	5,283	(72,423)	122,439	10,589	10,395	5,064	81,347	10,386	
Fund Balance - Beginning	299,435	304,718	232,294	354,734	365,322	375,718	299,435		
Fund Balance - Ending	\$ 304,718	\$ 232,294	\$ 354,734	\$ 365,322	\$ 375,718	\$ 380,782	380,782	\$ 10,386	

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	-	-	-	-	0	-	N/A
Sinking Account	-	0	-	-	-	-	0	-	N/A
Reserve Account	1,121	1,159	1,113	1,144	1,134	1,061	6,733	5,000	135%
Prepayment Account	7	7	7	16	32	30	98	-	N/A
Revenue Account	1,817	1,837	369	1,934	2,383	2,323	10,662	8,000	133%
Special Assessment Revenue									
Special Assessments - On-Roll	6,952	180,830	261,924	21,114	20,250	8,740	499,810	551,562	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Operating Transfers In (To Other Funds)	-	-	5,623	-	-	-	5,623	-	N/A
Total Revenue and Other Sources:	\$ 9,898	\$ 183,832	\$ 269,036	\$ 24,208	\$ 23,798	\$ 12,154	522,927	\$ 564,562	N/A
Expenditures and Other Uses									
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	\$ -	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2019 Bonds (Phase 7,8,Hatcher)	-	175,000	-	-	-	-	175,000	\$ 175,000	100%
Principal Debt Service - Early Redemptions									
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2019 Bonds (Phase 7,8,Hatcher)	-	167,798	-	-	-	-	167,798	332,664	50%
Debt Service-Other Costs									
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	36,083	0%
Operating Transfers Out (To Other Funds)	1,121	1,159	1,113	-	-	-	3,394	-	N/A
Total Expenditures and Other Uses:	\$1,121	\$343,956	\$1,113	\$0	\$0	\$0	\$346,191	\$543,747	N/A
Net Increase/ (Decrease) in Fund Balance	8,776	(160,124)	267,922	24,208	23,798	12,154	176,735	20,815	
Fund Balance - Beginning	670,044	678,820	518,696	786,618	810,827	834,625	670,044		
Fund Balance - Ending	\$ 678,820	\$ 518,696	\$ 786,618	\$ 810,827	\$ 834,625	\$ 846,779	846,779	\$ 20,815	

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

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

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

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

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 March 31, 2024

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