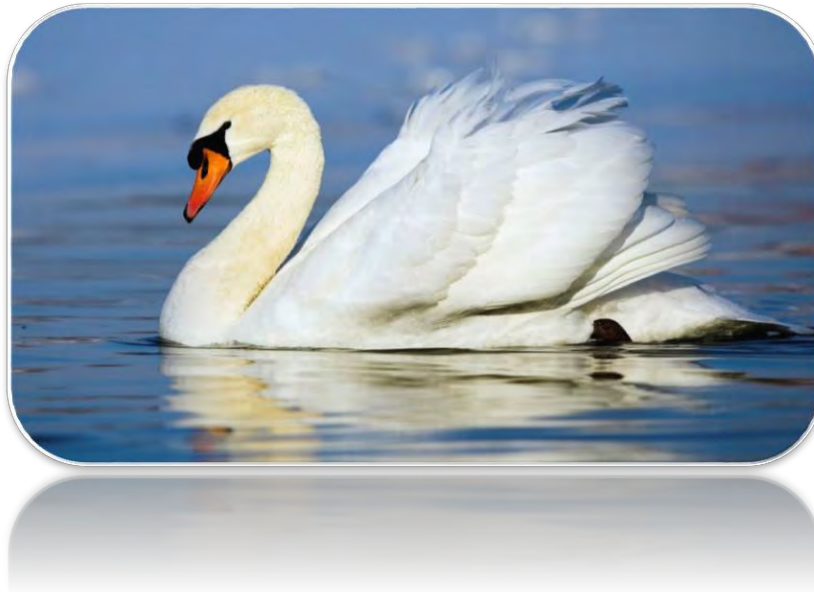


FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

FEBRUARY 20, 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

February 13, 2025

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 (the “**District**”) will be held on **Thursday, February 20, 2025**, at **1:00 P.M.** at the **Esplanade Golf and Country Club, 8910 Torre Vista Lane, Naples, FL 34119.**

The following Webex link and telephone number are provided to join/watch the meeting:

<https://districts.webex.com/districts/j.php?MTID=mb0f1be3e491f5d2a5ef3cdb03974f819>

Access Code: **2340 940 0963**, Event password: **Jpward**

Or Phone: **408-418-9388** enter the access code **2340 940 0963**, password **Jpward** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Public Comments for non-agenda items. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.
3. *National Association of Landscape Professionals, 2024 Outstanding Landscaping Award. (awarded to the Flow Way Community Development District).*
4. Consideration of Minutes:
 - I. January 16, 2025 – Regular Meeting. [Page 5]
5. Staff Items.
 - I. District General Counsel – Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
 - II. District Engineer – Calvin, Giordano & Associates.
 - a. Engineer’s Report. [Page 17]
 - I. **Current Operations:**
 - i. Landscaping.
 - ii. Lake Maintenance.
 - a. Hatcher Lake 11 - New Plantings
 - iii. Entrance Maintenance.
 - iv. Irrigation Pump House.

- v. External Preserve Compliance update.
 - II. **Capital Projects**
 - i. Lake Bank Restoration 2025.
 - III. **Future Asset Maintenance Items**
 - i. Corrective Actions
 - III. District Manager – JPWard & Associates, LLC
 - a. Future Series Bonds Issuance Refinancings Dates.
 - b. Financial Statements for the period ending January 31, 2025 (unaudited). [Page 35]
6. Supervisors Requests.
7. Public Comments: - Public comment period is for items NOT listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.
8. Announcement of Next Meeting – Regular Meeting on March 20, 2025.

Quorum Call for March 20, 2025

- Zack Stamp
- Ronald Miller
- Tom Kleck
- Bart Bhatla
- Mark Scimio

9. Adjournment

Staff Review

The first order of business is to call the meeting to order and to conduct the roll call.

The third order of business is the acknowledgment of the District receiving the National Association of Landscape Professionals (NALP) Excellence Award in November 2024 for the front entrance. This award reflects the CDD’s commitment to achieve and maintain a high standard for the landscape and for the residents of Esplanade Golf and Country Club. The association was originated to promote excellence in the industry. Leaders in the field of landscape training, education, research and development and management of landscapes across America.

Consideration included turf, shrubs, and trees as well as the overall design and flow of the landscape. We are honored to be a part of this award, and we thank the CDD Board, staff and vendors for a job well

done. It is the CDD's hope that as you pull through the entrance that you take great pride in being a part of this commitment to excellence.



2024 Outstanding Landscaping Award winning Front Entrance

The fourth order of business is the consideration of the January 16, 2025, Regular Meeting Minutes.

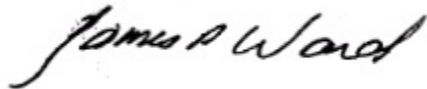
The fifth order of business are staff reports, including the District Attorney, District Engineer, and District Manager.

The sixth order of business are any items that the Board of Supervisors would like to bring up for the Board that are not scheduled agenda items.

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

Yours sincerely,

Flow Way Community Development District



James P. Ward
District Manager

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

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The Regular Meeting of the Board of Supervisors of the Flow Way Community Development District was held on Thursday, January 16, 2025, at 1:00 p.m. at the Esplanade Golf and Country Club, 8910 Torre Vista Lane, Naples, FL 34119.

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Present and constituting a quorum:

Zack Stamp	Chairperson
Bart Bhatla	Assistant Secretary
Tom Kleck	Assistant Secretary
Mark Scimio	Assistant Secretary

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23
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26

Also present were:

Michael Pawelczyk	District Counsel
James P. Ward	District Manager
James Messick	District Engineer
Ben Steets	Grau and Associates

27
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30
31

Absent:

Ron Miller	Vice Chairperson
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PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Chairperson Stamp called the meeting to order at approximately 1:00 p.m. Roll call was conducted, and all members of the Board were present, constituting a quorum.

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SECOND ORDER OF BUSINESS

Public Comments

Public Comments for non-agenda items (limited to three [3] minutes). Individuals are permitted to speak on items on the agenda during that item and will be announced by the Chairperson.

Chairperson Stamp noted there was one temporary member of the public present in person or on audio/video; no comments.

THIRD ORDER OF BUSINESS

Vacancy in Seat Three (3)

Chairperson Stamp noted there was no qualified electors to run for 2024 General Election.

Mr. James Ward explained the statute and qualifications for Seat Three (3), where the Board will determine an individual who will serve the balance of the unexpired term.

49
50 Chairperson Stamp asked how many people expressed an interest in Seat Three (3) in which there was
51 only one, Mark Scimio.

52
53 Chairperson Stamp asked Mr. Scimio if he would like to say anything before moving forward. Mr. Scimio
54 described his experience.

55
56 *Mr. Tom Kleck: How long have you lived in the neighborhood, Mark?*

57
58 *Mr. Scimio: I moved in October of 2014.*

59
60 Mr. Messick asked Mr. Scimio if his wetlands mitigation experience was for the South Florida Water
61 Management District? Mr. Scimio disclosed his background and knowledge.

62
63 Chairperson Stamp asked if there were any further questions.

64
65 *Mr. Bhatla: You're full-time here, Mark?*

66
67 *Mr. Scimio: No. So, I am what they consider full-time. I am a full-time Florida resident; however, I have a*
68 *piece of property [indiscernible] my kids are out there and grandkids. So, I go up there back and forth.*
69 *Mainly in the summer I go up there; I stay the whole winter down here from October all the way through*
70 *May 1st.*

71
72 Mr. Bhatla stated that the meetings are every month.

73
74 Mr. Kleck added that you can appear via Zoom if you're not able to attend in person.

75
76 Chairperson Stamp explained that there must be a quorum of three (3) members.

77
78 Mr. Bhatla inquired about whether there were any other candidates interested in Seat Three (3); there
79 were none.

80
81 Chairperson Stamp indicated there were several other individuals who had an interest, but decided they
82 did not want to pursue it.

83
84 Chairperson Stamp asked for a motion to appoint Mr. Mark Scimio to Seat Three (3).

85
86 **On MOTION made by Tom Kleck, seconded by Bart Bhatla, and with all**
87 **in favor, Mark Scimio was approved to serve in Seat Three (3).**

88
89 Chairperson Stamp stated that Mr. Scimio will need to be sworn in along with other paperwork.

90
91 Mr. Ward indicated that the motion to appoint Mr. Scimio implies that **Resolution 2025-2** is acceptable
92 to the Board and is therefore approved.

93 Mr. Scimio was sworn to Seat Three (3) by Mr. Ward, who is a Notary of the State of Florida, and
94 welcomed Mr. Scimio to the Board.

95

96 Mr. Ward explained the regulations and requirements of being sworn into office and Mr. Michael
97 Pawelczyk described the Code of Ethics, Public Records, Form 1, and Sunshine Law to Mr. Scimio.

98
99 Mr. Scimio asked if it is required to be done every year.

100
101 Mr. Ward explained yes, you have to file every year. Mr. Michael Pawelczyk is the District's Attorney
102 and is appearing by phone, so he will explain further about the Code of Ethics and the Sunshine Law.

103
104 Mr. Pawelczyk introduces himself to Mr. Scimio and indicates that he will need to look through the
105 Sunshine Law information that is provided and further explains in more detail the requirements of being
106 a public official, conversations with other board members, ethics, emails, and about public records and
107 completing and filing your Form 1.

108
109 *Mr. Ward further indicated that Ethics violations under the statute here in Florida reflect on you*
110 *individually, and not on you as a member of the board. Simply means that the District's directives offers*
111 *liability coverage if you are ever charged with a violation, you are covered under insurance if you should*
112 *ever have to defend yourself as an individual on an ethics violation – so as Mike was saying, basically if*
113 *you have an issue call us first and we will walk you through before any ethics violations occur. Just stay*
114 *far clear of talking to other board members out of an open-notice public meeting.*

115
116 *Mr. Kleck: Question to Jim.*

117
118 *Mr. Jim: Shoot.*

119
120 *Mr. Kleck: The term limits that he's appointed to, are they the extension of Martinn's or does he start out*
121 *new?*

122
123 *Mr. Ward: It's an extension of Martinn's. So, his term will come due November 2028. So, in the summer*
124 *of 2028, he will have to re-qualify for that seat and then run for election in November.*

125
126 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2025-3**

127
128 **Consideration of Resolution 2025-3, a Resolution re-designating the officers of the Flow Way**
129 **Community Development District.**

130
131 Chairperson Stamp asked for a motion to approve.

132
133 *Mr. Pawelczyk asked Chairperson Stamp if the first page of the Resolution would be changed to indicate*
134 *that Mr. Scimio will be an Assistant Secretary.*

135
136 Chairperson Stamp indicated that it would.

137
138 **On MOTION made by Tom Kleck, seconded by Bart Bhatla and with all**
139 **in favor, Resolution 2025-3 was approved.**

140
141 **FIFTH ORDER OF BUSINESS** **Consideration of Minutes**

143 **November 21, 2024 - Regular Meeting**

144

145 Chairperson Stamp asked if there were any additions or corrections to the minutes; there were none.

146

147

On MOTION made by Bart Bhatla, seconded by Tom Kleck, and with all in favor, the meeting minutes were approved.

148

149

150 **SIXTH ORDER OF BUSINESS****Consideration of Audited Financial Statements**

151

152 Mr. Ward noted that Mr. Ben Steets was present on the phone. Mr. Ward asked Mr. Steets to go
153 through the audit with the Board for Fiscal Year 2024.

154

155 Mr. Steets explained each page of the financial statements. His opinion of the statements is "clean,"
156 which means we believe the financial statements are fairly stated in accordance with United States
157 generally accepted accounting principles. He noted that the outstanding bonds are -\$8,230,509; the
158 bonds are greater than the capital asset value.

159

160 *Mr. Scimio: How do they put a value on the assets? Is it yearly or is there some expert that come up with*
161 *that asset value? What do they use? What's their measurement?*

162

163 *Mr. Steets: So, the capital asset value is mostly the cost of the capital assets that the District incurred to*
164 *build and acquire them. Now, the District issued several series of bonds to build and acquire the assets*
165 *and, throughout the construction of them, portions of the fixed assets have been conveyed to other*
166 *entities, such as the County or potentially Utility Authorities. So, what you see as the total fixed asset*
167 *value is likely less than what the total costs were, just because of the conveyance of improvements in*
168 *previous years. But, for the most part, it's basically the cost of the assets that were constructed and*
169 *purchased. Does that help?*

170

171 Mr. Scimio stated yes.

172

173 Mr. Steets continued to explain the pages of the financial statements. He noted that there is a positive
174 fund balance of \$3,058,592, \$495,000 of which is in the general fund. He stated that this was a healthy
175 balance.

176

177 Mr. Steets indicated that Pages 13 through 22 are the notes to the financial statements. He explained
178 that Note 1 discusses the nature of the organization and Note 2 would be the accounting policies. Note
179 3 talks about the budget process. Note 4 is deposits and investments with money market funds. Note 5
180 discloses interfund transfers with the Capital Projects Fund to the Debt Service Fund. Note 6 is Capital
181 Assets. Note 7 is long-term liabilities/bonds. He explained that some pre-payments have been made.
182 Notes 8 and 9 are standard boilerplate notes. Note 10 is disclosing cost share agreements (agreements
183 that the District is a party to). Note 11 is potential costs with the preserve. Note 12 is the litigation that
184 was closed out in November 2023. Note 13 is subsequent events (a pre-payment made subsequent to
185 Fiscal Year end).

186

187 Mr. Steets explained Page 23 is a schedule that compares the General Fund income statement to the
188 budget, which is a required schedule in governmental accounting in the State of Florida. Page 25 is a

189 table that contains information that the State of Florida began requiring governments in Florida to
190 report. Pages 26 through 27 is a report on internal controls over financial reporting.

191
192 *Mr. Steets: Now, we don't perform auditing on the internal controls. But, during the course of the audit,*
193 *if we do find that there are any deficiencies, we would mention that here; there were no deficiencies.*
194 *The internal controls appear to be operating as intended.*

195
196 Mr. Steets spoke about Page 28, which is compliance with Florida Statute 218.415, whether the District's
197 investments are in compliance, and the District's investments are in compliance. Pages 29 through 30 is
198 a management letter.

199
200 *Mr. Steets: If we had any findings or recommendations, we would list those here; we do not have any*
201 *findings.*

202
203 Mr. Steets noted that the District is in compliance with all relevant statutes. He asked if there were any
204 questions.

205
206 *Chairperson Stamp: Yeah, I've got one, and I think Jim has answered it. And I'm kind of embarrassed I*
207 *hadn't noticed it before. But now that I understand it, on the last page, Number 5, "the District has not*
208 *met one or more of the financial emergency conditions." I understand it's awkwardly -- that's a good*
209 *thing that we haven't. But I wanted you to explain to me what that is and to the rest of the Board so*
210 *they understand why we haven't met some of these conditions.*

211
212 *Mr. Steets: Absolutely.*

213
214 Mr. Steets explained that the State of Florida defines financial emergency conditions.

215
216 *Mr. Steets: Basically, they would be if you missed a payment on the bond. So, if you were to default on*
217 *your bonds, if you were to not pay vendors within 45 days, that's actually the requirement. So, if you are*
218 *accruing a deficit at the fund level financial statements -- and I think there's other conditions as well.*
219 *Basically, if your finances are falling apart and you're experiencing financial difficulties, you would be*
220 *considered to meet a financial emergency condition, which are defined in Section 218.503 of the Florida*
221 *Statute. So, it's good that you have not met any of those conditions.*

222
223 Chairman Stamp asked if there were any more questions.

224
225 *Mr. Bhatla: I have a question. I don't know if this is in the scope of your audit. But I am interested in if*
226 *you could go over the history, financial history, of our CDD; in other words, an example would be "we*
227 *started with the bonds and finance improvements, and those improvements, part of them we gave to the*
228 *County and others, if you get paid for that. How is all that? If you would, just kind of express in more like*
229 *a layman's terms. Could you do that or is that not part of the scope of your responsibilities?*

230
231 *Mr. Ward: It's probably not outside of the scope, but I'm sure he probably doesn't know the answer to*
232 *that question.*

233
234 *Mr. Ward: This is going to be really brief. Establish the CDD, establish a capital program. Bonds are*
235 *issued either one or in increments. For Flow Way, they have been issued in increments for 2013. And I*
236 *think we did seven of them through 2019. As bonds are issued, it finances a portion of the capital*

237 *program for a specific segment of the community. You start to pay debt service on those bonds. That's*
238 *consistent for all seven of your bond issues that we have. Ten years after the date of issuance, your*
239 *bonds are callable. Prior to that time, your bonds are not callable. We provide what's called call*
240 *protection to bondholders. You can then refinance your bonds, similar to what we did last year with your*
241 *2013 bonds. We would do that again next year with your 2015 bonds and so on. As capital*
242 *improvements, as money is expended for capital improvements, that's the capital number that goes on*
243 *the District's audited financial statements. What comes off that number is dedications to -- in this*
244 *instance -- Collier County essentially for utilities, water and other utilities. That's why you have more*
245 *bonds outstanding than you do capital infrastructure on your financial statements, because of that...*

246

247 *Mr. Bhatla: How do we account for what we give to Collier County?*

248

249 *Mr. Ward: Whatever we spent in bond proceeds for construction of that infrastructure is what comes off*
250 *the books.*

251

252 *Mr. Bhatla: That comes off the books?*

253

254 *Mr. Ward: It just comes right off of the books.*

255

256 *Mr. Steets: I think that's labeled as conveyance expense at the time that it occurs. So, you would see*
257 *"conveyance expense" on prior year financial statements, one that occurred.*

258

259 *Mr. Ward: That's generally the process we use.*

260

261 *Mr. Bhatla: Okay. So, essentially, we spent to close to almost \$28 million dollars worth of bonds that are*
262 *outstanding issued approximately?*

263

264 *Mr. Ward: I don't remember the number, but it's up there.*

265

266 *Mr. Bhatla: So, a portion of it, it would be dedicated to what we give to Collier County?*

267

268 *Mr. Ward: A portion of it is dedicated to the County. As Ben said, it comes off the books as a*
269 *conveyance.*

270

271 *Mr. Bhatla: Okay.*

272

273 *Mr. Ben: And that's because those infrastructure improvements are better maintained by other entities.*
274 *The District doesn't have -- there's so many CDDs, they can't all maintain their own utilities and certain*
275 *other infrastructure improvements. It makes more sense to deed it to the local entity, whether it's the*
276 *County or Utility Authority to maintain those assets.*

277

278 *Mr. Bhatla: I was interested in basically the balance sheet. So, out of \$28 million, how much has been*
279 *handed over conveyance, those kind of things.*

280

281 *Mr. Ward: After seven bond issues or eight bond issues. I don't know the number. But Ben can probably*
282 *provide that to me and I can give that to you.*

283

284 *Mr. Bhatla: Okay.*

285
 286 *Mr. Pawelczyk: You could look through each of the Engineer's reports and that would identify in general*
 287 *what was supposed to be conveyed to the County and what was either conveyed to or acquired by or*
 288 *built by the District. So, you could just look at the Engineer's report and that would give you -- without*
 289 *going through and trying to calculate all those numbers. But it should be in the Engineer's report or*
 290 *reports as you go forward for each bond issue.*

291
 292 *Mr. Bhatla: Thank you.*

293
 294 Chairperson Stamp asked if there were any further questions and asked for a motion to accept the
 295 Audit.

296
 297 **On MOTION made by Tom Kleck, seconded by Bart Bhatla, and with all**
 298 **in favor, the audited financial statements were approved.**

299
 300 **SEVENTH ORDER OF BUSINESS** **Staff Items**

- 301
 302 **I. District General Counsel - Billing, Cochran, Lyles, Mauro & Ramsey, P.A.**
 303 **No report.**
 304 **II. District Engineer – Calvin, Giordano & Associates**
 305 **a. Engineer's Report**
 306 **1. Strategic Operational Plan**
 307 **1) Current Operations**
 308 **i. Landscaping**
 309 **ii. Lake Maintenance**
 310 **iii. Entrance Maintenance**
 311 **iv. Irrigation Pump House**
 312 **v. External Preserve Compliance Update**
 313 **2) Capital Projects Plan**
 314 **i. Lake Bank Restoration 2024**
 315 **3) Future Assets Maintenance Items**
 316 **i. Corrective Actions**

317
 318
 319 Chairman Stamp next are the staff items and asked if Mr. Pawelczyk had anything.

320
 321 Mr. Pawelczyk indicated he did not have anything specific to report, unless there were any questions for
 322 him from any of the board members. There were none.

323
 324 *Mr. Messick: First, for landscaping, we've installed new annual rotations up in front of the out front*
 325 *fountains, applied fungicide at turf to help with some of the discoloration of the grass, spot spraying, and*
 326 *plans to hide electrical panels were installed by the fountains as well. Cabbage palms were trimmed*
 327 *back in mid-December. Next, for the lake maintenance, usually, we're looking at maintaining the weeds*
 328 *and algae that are growing in the lakes or around the lakes. All the lakes were treated for [indiscernible]*
 329 *alligator weed, cattails. And then we removed trash from 21 lakes throughout the month. Submerged*
 330 *algae, or Chara (?), was treated in 15 of those lakes and then plant planktonic algae was treated in four*
 331 *lakes. So, we're trying to address those things before they get to be hot topics. And then you can see the*

332 *submerged aquatic vegetation was addressed and spatterdock was treated in three lakes in Flow Way.*
333 *Additionally, I'll go through the detail of it. Littoral zones were either repositioned or noted of faded*
334 *signs and we're looking at replacing those signs in the littoral zones and preserve areas. I'll talk about*
335 *that in the Capital Projects portion of it a little later. Next, entrance maintenance, one of the main*
336 *focuses of emphasis is the fountain. We're looking at -- well, we did replace tile backsplash and basin*
337 *plaster in December and adjusting fountain nozzles to make sure that the fountains operated optimally.*
338 *The fountain equipment was employed in November and tested into December before it was considered*
339 *complete and operating and running properly. In the last portion of emphasis in the entrance is pallid (?)*
340 *lighting, which is scheduled to be removed by February, mid-February, with the possibility to keep 16*
341 *medjool palms lit for a longer period of time. The residents appreciate the lighting for those particular*
342 *palms, so we're going to keep those lit until further notice.*

343
344 *Mr. Bhatla: As for the lighting is concerned, I had a question, that we do the lighting up the stem of the*
345 *tree and we don't light any of the branches. Is there reason for -- is that the expense?*

346
347 *Mr. Messick: That's the aesthetic of the designer that installed the lighting.*

348
349 *Mr. Bhatla: What is the cost of that?*

350
351 *Mr. Ward: I'll help you out.*

352
353 *Mr. Bhatla: Okay. Please.*

354
355 *Mr. Ward: So, the palms are lit, but they're only lit during Christmas. We turn them off basically at*
356 *January 1st, but we're leaving the -- we had a request from the Homeowner's Association to leave the*
357 *lights on. So, we left the lights on on the tree trunks only. We're gonna do that probably till the end of*
358 *February or whatever date we can choose. So, that's why we did that.*

359
360 *Mr. Bhatla: So, Christmastime, we do have the [indiscernible]?*

361
362 *Mr. Ward: Yes, they're there.*

363
364 *Mr. Bhatla: I didn't see them. Thank you.*

365
366 *Mr. Scimio: For clarification, the palm that's around the circle, at the roundabout, is that ours or the*
367 *HOA?*

368
369 *Mr. Ward: No, that's the HOA's.*

370
371 *Chairman Stamp: I was just going to say for Mark's benefit, for whatever reason, the Taylor Morrison put*
372 *the front entrance bridge and fountains in the CDD and we have been in discussions with the HOA for a*
373 *while about maybe transferring ownership, at least maintenance, so it's all coordinated of the*
374 *landscaping and everything else. Some of it makes no sense to have one people doing landscaping to a*
375 *certain point and then somebody else taking it over.*

376
377 *Mr. Scimio: So, is that common here in Florida that the CDDs take the front entrance [indiscernible] the*
378 *HOA?*

379

380 *Mr. Ward: Every CDD is different, I will tell you. But it is pretty usual to see the CDD own the*
381 *infrastructures particularly outside of the Gatehouse itself, whether it's landscaping or roadways or*
382 *fountains or things of that nature. Then, inside the gates, the infrastructure is usually the HOA, with the*
383 *exception of a water management and preserve system. Those are all generally within the context of a*
384 *CDD infrastructure. The reason for that is really tax law, because the IRS considers a water management*
385 *system can be owned by CDD but doesn't open up the community to being totally public. If you do*
386 *infrastructure inside a gated community, like a roadway or landscaping, then it pretty much tends to*
387 *open that up under the IRS law in IRS's eyes as public at that point, which would then open the gates*
388 *basically to anybody who wants to come in. So, you see across the State, CDDs do not generally own*
389 *inside of gated communities, other than the public -- other than the water management and preserve*
390 *system.*

391

392 *Mr. Scimio: So, from the east gate, from their gate to the road, is that HOA?*

393

394 *Mr. Ward: It's all HOA's. Everything belongs to the HOA, gate to gate.*

395

396 *Mr. Bhatla: Are they dedicated to the County by any chance?*

397

398 *Mr. Ward: Is what dedicated to the County?*

399

400 *Mr. Bhatla: Roads inside the development.*

401

402 *Mr. Ward: No. They're owned by [overlapping talk].*

403

404 *Chairman Stamp: And that's one of the reasons, too, just to slide off of what he said, that the CDD does*
405 *not own the trails. We own the trails that become public.*

406

407 *Mr. Messick discussed external preserves compliance and noted that they will start back-up treatment*
408 *for the 2025 preserve maintenance year, anticipated to start in February. He addressed the lake bank*
409 *restoration.*

410

411 *Mr. Messick: With regards to capital projects, we are moving forward with next year's lake bank*
412 *restoration. We briefly talked about this last month. We still need to meet with the vendor to address*
413 *those lakes. It's going to be scheduled first. But the lakes included in the CIP plan are Lakes 3, 11, 14, 15A,*
414 *and Lake 18, 19. So, portions of those lakes will be improved to meet existing permit conditions.*

415

416 *Mr. Messick explained that corrective items are continually doing wet checks and utilization of turf,*
417 *monitoring, vendors, and aeration of turf at the front entrance, repairs being made to lake banks and*
418 *the canal will be cleaned quarterly by the South Florida Water Management District. Mr. Messick*
419 *continued to discuss that they have taken inventory of existing littoral and conservation signs that need*
420 *to be replaced, and those signs are required and permitted by the SFWMD permit. He provided samples*
421 *and details of the signs and noted that they are in the process of going through the residential and*
422 *common areas to make sure signs that you can no longer see or have been removed will become*
423 *readable.*

424

425 *Mr. Kleck: How many signs is that?*

426

427 *Mr. Messick: That's a really good question. We're still tallying up that. I can say we're in the hundreds.*
428 *The signs are required to be in areas where there is adjacent development, whether that be golf or*
429 *residence. And then the preserves, I think, is in all locations.*

430
431 *Mr. Bhatla: How did he come up with the language?*

432
433 *Mr. Messick: That's per the permit.*

434
435 Discussion continued regarding the downed or unreadable signage. Mr. Ward explained that they will
436 do as much work as they possibly can to restore the signs.

437
438 *Mr. Scimio: Those signs being down, is that a permit violation, or? I mean, if you had to come out here,*
439 *would ...*

440
441 *Mr. Messick: I think if we have the plan in motion to replace, then we're good.*

442
443 *Mr. Messick: The fact that it's downed does not mean we're in violation. It does require a permit, but*
444 *we're in the active process of replacement.*

445
446 Chairperson Stamp asked if there were any more questions regarding what has been discussed about
447 the signage.

448
449 *Mr. Bhatla: Would you address the water pumping, the status of it? Is it being pumped, the canal water,*
450 *into the lake, because we are expected to be pumping?*

451
452 *Chairperson Stamp: The aquifer? You mean the aquifer?*

453
454 *Mr. Messick: So, the recharge pump is operating as permitted, and so we are continuously -- there's*
455 *some controls associated with that pumping. It's not 24 hours a day, but we do pump as much as we*
456 *can.*

457
458 Mr. Bhatla indicated that the lakes are going down as it's a very dry season, with lakes being below 10
459 feet, and they need to keep pumping water from the canal.

460
461 Mr. Messick noted that they have submitted requests for additional information and they have been
462 addressed and resubmitted and then provided approval of the comments.

463
464 *Chairperson Stamp: I've got three questions for Jimmy. And let's stay on the permit. They indicated that*
465 *the HOA meeting, it would probably be months before that was done. Do you have any idea on -- I know*
466 *I'm asking you on a timeframe of --*

467
468 *Mr. Messick: Very often, it'll take several months to get approval before they get the blessing from the*
469 *District.*

470
471 *Mr. Scimio: Is there more than one agency that has to approve it?*

472
473 *Mr. Messick: Yes, Collier County and South Florida Water Management District.*

474

475 Discussion continued regarding the lake banks, sod, and roots surrounding the lakes and how that will
476 be managed and replaced. Due to the hurricanes, waters were very high and seeds were washed into
477 the lake, resulting in dead plants.

478
479 *Chairperson Stamp: Second question: on Lake 7 where I live, and I'm told on other lakes, because of the*
480 *high water that stuck around and stuck around and stuck around, the lake bank work that we did last*
481 *year, the first foot or so, it basically looks dead. What are you doing about that or what's the plan on*
482 *that?*

483
484 *Mr. Messick: We'll monitor it, and we're looking at different options to address the sod that's died or no*
485 *longer there, depending on the condition. I don't think we've come up with a solution yet. But we're*
486 *looking to see what the best solution is.*

487 Discussion ensued about controlled-burning the preserves and what will take place.

488
489
490 *Chairman Stamp: The last question I have, coming out of Los Angeles, we were told three or four years*
491 *ago that at some point we're going to probably have to do a controlled burn in the preserves. What's the*
492 *process? What's the timeframe? How do we go about that? Is it really something we're going to have*
493 *to do or not have to do?*

494
495 Mr. Messick explained that California's environment is different than Florida's and he does not believe
496 they are in jeopardy of yearly fire exposure of the preserves. He stated they have been looking at tree
497 and debris removal on adjacent areas to residential areas and the next step would be to have budget for
498 the removal of downed trees and debris in those areas. A plan will need to be established and a permit
499 will need to be obtained. Mr. Messick noted that there are multiple points for gaining access to areas
500 that need to be managed and entry will not be an issue.

501
502 Further discussion ensued regarding the preserves and cutting down trees and managed burns.

503
504 Chairperson Stamp asked if there were any more questions; there were none.

506 III. District Manager – JPWard & Associates, LLC

507 a) Future Series Bonds Issuance Refinancing Dates

508 b) Financial Statements for period ending November 30, 2024 (unaudited)

509 c) Financial Statements for period ending December 31, 2024 (unaudited)

510
511 Chairperson Stamp inquired about what the budget process will be for the upcoming Fiscal Year. Mr.
512 Ward explained that the budget process is a two-step process. Calvin, Giordano, and Jimmy are
513 preparing a full reserve study for budget inclusion, including an update to the five-year capital program.
514 He explained that he anticipates having a preliminary draft of the budget in April. In June or July, there
515 will be a public hearing for adoption of the budget for Fiscal Year 2026.

516
517 Chairperson Stamp asked about insurance. Mr. Ward described the insurance rates in Florida have been
518 impacted by all of the hurricanes in the last year; he has made changes to decrease insurance rates. He
519 explained that insurance agencies are not changing insurance rates because of the fires happening in
520 California and they will be re-rated in winter.

521

522 *Mr. Bhatla: My concern is, Jim, we have a whole lot of smaller insurance companies in Florida, and I*
523 *don't know if they have the sophistication, because all of the big guys are really not in this state. All*
524 *those guys, they go to small, little companies. And I don't know what the sophistication there is.*

525
526 Mr. Ward explained that, of the 67 counties in Florida, they are all relatively self-insured. Nothing has
527 been heard regarding insurance from the insurance agencies for smaller cities in Florida.

528
529 Mr. Bhatla mentioned that they are in a unique position as a CDD because we have preserves and most
530 other CDDs do not have the size of preserves that we have. I don't know what we can do to prevent any
531 fires, or if there is a technical analysis of what we can do.

532
533 Mr. Ward indicated that he would discuss with Mr. Messick for the Fiscal Year 2026 Budget what, if any,
534 actions could be taken regarding the possibility of a controlled burn, if it were necessary, and what the
535 costs would be.

536
537 **EIGHTH ORDER OF BUSINESS** **Supervisor's Requests**
538
539 No requests.

540
541 **NINTH ORDER OF BUSINESS** **Public Comments**
542

543 **Public Comments: Public comment period is for items NOT listed on the Agenda, comments are**
544 **limited to three (3) minutes per person, assignment of speaking time is not permitted, however the**
545 **Presiding Officer may extend or reduce the time for the public comment period consistent with**
546 **Section 286.0114, Florida Statutes.**

547
548 Chairperson Stamp indicated there were no members of the public present and, therefore, there were
549 no public comments.

550
551 **TENTH ORDER OF BUSINESS** **Announcement of Next Meeting**
552
553 **Announcement of Next Meeting – Regular Meeting February 20, 2025**

554
555 Chairperson Stamp announced the next meeting date.

556
557 **ELEVENTH ORDER OF BUSINESS** **Adjournment**
558
559 The meeting was adjourned at approximately 2:21 p.m.

**On MOTION made by Tom Kleck, seconded by Bart Bhatla, and with all
in favor, the meeting was adjourned.**

560
561
562
563
564 Flow Way Community Development District
565
566
567 _____
568 James P. Ward, Secretary Zack Stamp, Chairperson

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT
February 2025

Board Meeting
February 20th, 2025

Prepared For:

Board of Supervisors

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 21-4271
February 20, 2025

**FLOW WAY
COMMUNITY DEVELOPMENT DISTRICT**

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I. PURPOSE

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

II. CURRENT OPERATIONS

The following items are currently outstanding:

1. Landscaping
2. Lake Maintenance
3. Entrance Maintenance
4. Irrigation Pump House
5. External Preserves Compliance (subconsultant)

1. Current Operations

i. Landscaping

- Fungicide application applied to turf at front entrance to address discoloration of grass. Progress made and discolored grass going back to the lush, green, full look.
- Spot spraying for weeds. Will continue to monitor and spray as necessary.
- Cloth covering annual beddings in late January due to the freezing temperatures. This protects the annuals during the cold temperatures. Removed after the freezing temperatures were no longer in the forecast.
- The rye seed spreading has been very productive helping the discoloring and assuring a fuller look to the turf and is growing at a good rate of speed.
- Bushes were all trimmed evenly throughout the entrance for an improvement to the plantings and the overall appearance.
- Lake #7 sod replacement along rear yard adjacent to lake bank for residents on Savona Court. This area that died off and needed to be replaced. The Asset Manager contacted the correct vendor to make corrections and removed the dead sod and have new sod installed.



(1) Discoloring of turf is disappearing



(2) Cloth covering annuals



(3) Rye seed spreading gives full grass coverage



(4) Bushes trimming creating straight lines



(5) Lake #7 new sode installation

ii. Lake Maintenance

- All CDD lakes were treated for torpedo grass, alligator weed, cattails and other invasive weeds. Removed trash out of lakes 1, 2, 4, 5a, 5b, 7, 9, 10, 11, 12, 13, 15a, 15b, 16, 18, 19, 20/21, 22, 23, 24, & 25.
- Submerged algae (Charra) was treated in lakes 2, 5a, 7, 8, 13, 17, 20, 21, 22, 23, 24, 25, 26, 27, & the Flow Way.
- Planktonic algae was treated in lakes 8, 13, 24, & 25
- Submerged aquatic vegetation was treated in lakes 7 (Illinois Pondweed) , 13, 15a, 18, 21 (Southern Naiad), 16 (Limnophila).
- Spatterdock was treated this month in lakes #1, 5a, 5b, and the Flow Way.
- The littoral zone signs were repositioned and made note of faded signs that need to be replaced along the Flow Way channel.



(6) Immokalee Canal debris cleaned by SFWMD/ Collier County



(7) Lake #13 cattails removed and dye added

- The water level in lake 11 has gone down thus has exposed the bare littoral shelf. CDD staff working on a proposal for the CDD to add beneficial flowering littoral plants and cypress trees to the bare areas.
- Lake #9 had issues of high water causing the grasses and littoral to die off. The Asset Manager has received a proposal to install pocket littoral and cypress trees within the lake.
- The water levels have gone down significantly in all lakes.
- Due to extremely high-water levels for an extended period of time due to multiple storm events in 2024, littoral plantings in lake 11 have died. New littoral plantings were installed per permit conditions. The littoral shelves replacements include 8000 flowering littoral plants that will spread via runners throughout the littoral shelf. Additionally, the vendor planted cypress trees within the shelf. While the water levels were low, the vendor also removed any unsightly rocks along the shoreline and within the current littoral shelf. The cord grass along the lake bank were also replaced and mulch was added.



(8) Littoral Area in Lake #11 (pre-fix)

iii. Entrance Maintenance

- The Asset Manager has been working with the electrical vendor to ensure the fountains are running correctly. The fountains have been turned off at times due to high winds drowning out the annuals, and the fountains being clogged by leaves in the pillars causing them to not run properly.
- The farthest west fountain has had the middle nozzle of the main fountain removed, causing the fountain to spray/burst water incorrectly. The Asset Manager is working with a vendor to ensure a new nozzle is replaced in the main fountain center.
- Holiday lighting is scheduled to be removed by mid-January. However, 5 Medjool palms in the center median, 6 Medjool palms behind the monument signs and 5 Medjool palms near the guard house will remain lit until further notice.
- There have been apple snails producing on the entrance bridge at the bottom. Asset Manager is awaiting a proposal for removal.
- Riprap was placed on the west side of the entrance bridge to help eliminate any chances of runoff happening.
- Both Fountain features at the front entrance. We're having some electrical issues pertaining to the fountain lighting. An electrical vendor was called on site and replace both photos cells and the fountain lights are up and running also Fountain nozzle for the center Canon was stolen and has since been replaced.



(9) Fountain turned off for adjustments



(10) Fountain apple snails



(11) Pressure adjusted to optimize flow



(12) Rip-Rap placement

iv. Irrigation Pump House

- The intake pipe at the Irrigation Pump House (pump station 2) was dived during a routine inspection and it was determined the intake needed to be replaced to reduce sediment in wet well and clogging of pumps. The intake was replaced with a new 14' pipe a new 36"x36"x36" aluminum lake intake basket including a debris barrier and access hatch to prevent sand from being entrapped. The pipe was extended to allow for better section and to prevent debris build up in the future.



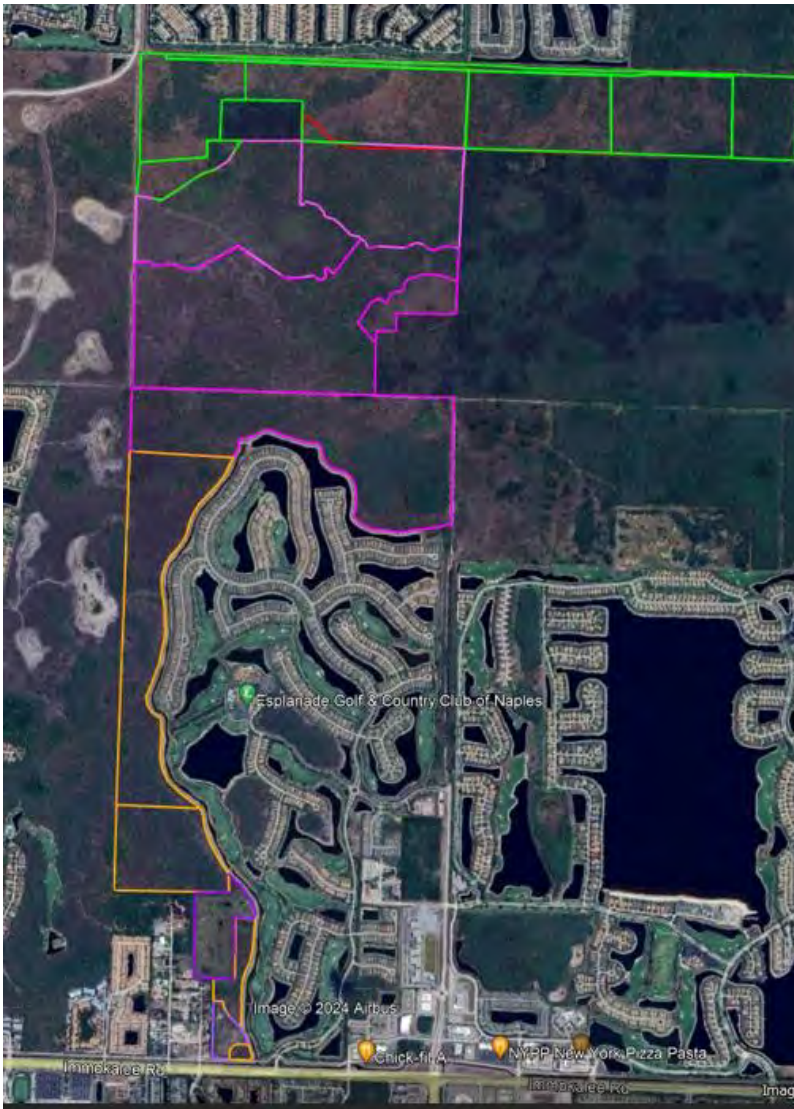
(13) Intake Pipe instaling at Pump House

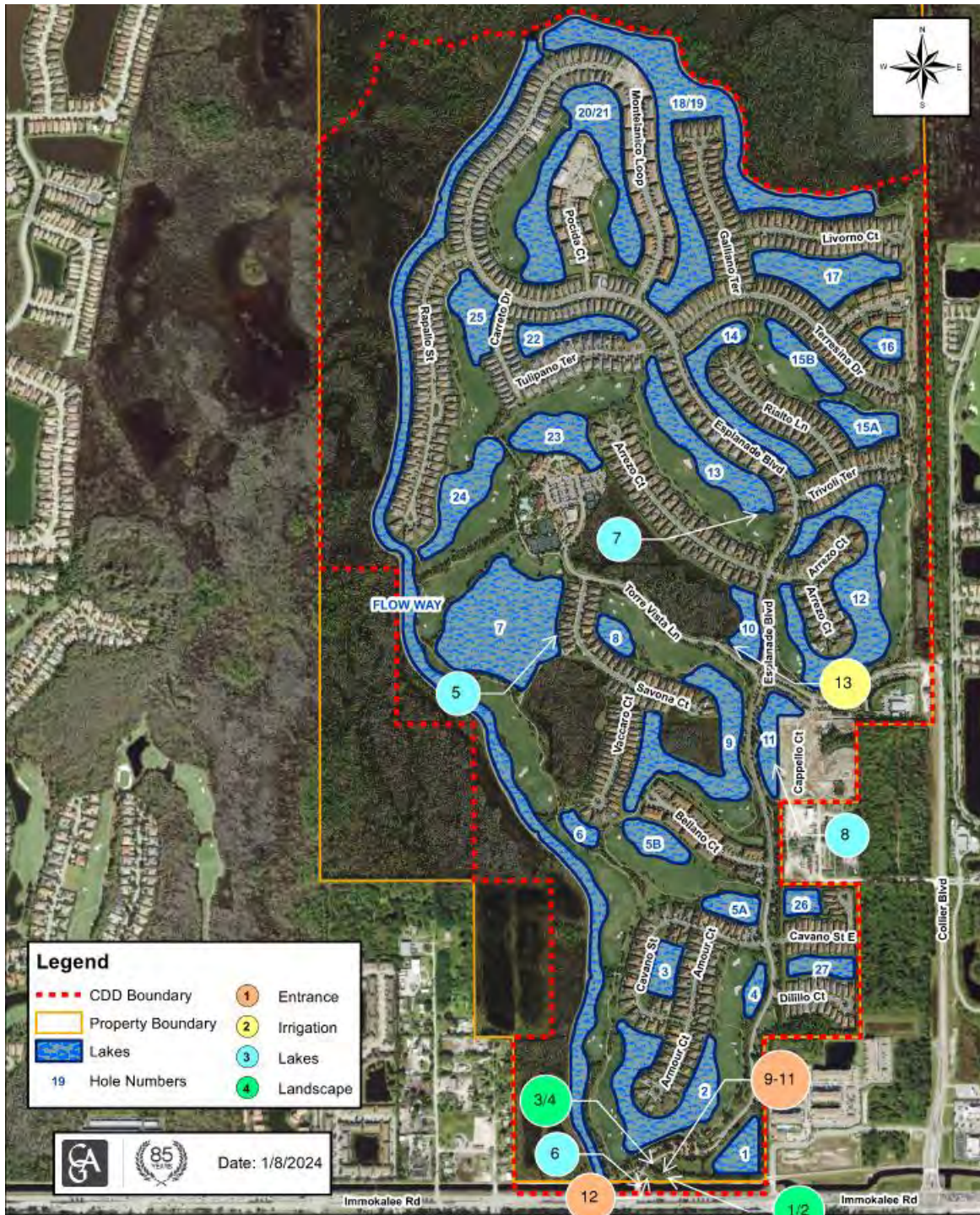
v. **External Preserves Compliance (formally SFWMD Env. Resources Permit No. 11-02031-P Compliance Status)**

2024 Preserve Maintenance project awarded to Aquatic Weeds Control, Inc. (low bidder) following the March 2024 board meeting. Preserve treatment for 2024 has been completed.

ALL PRESERVE AREAS are COMPLETE.

2025 Preserve Maintenance to start March 2025.





Flow Way CDD - Engineer's Report Asset Map

III. CAPITAL PROJECTS

- i. 2024 Lake Bank Restoration – Lakes 2, 7, 8, & 17 ALL COMPLETED. Ongoing inspections during warranty period.
- ii. **2025 Lake Bank Restoration – Lakes 3, 11, 14, 15A, & 18/19 included in Capital Improvement Plan. Adjustments as needed to address Lake #12 restoration.**



Order & Schedule - TBD

IV. FUTURE ASSET MAINTENANCE ITEMS

1. Corrective Actions

- Wet checks and fertilization on the turf at the front entrance to ensure thriving results.
- Consistent monitoring by the Asset Manager and vendor of the aerated turf at the front entrance.
- Checking up on all repairs made to lake banks.
- The canal at the front entrance will need to be cleaned out by the SFWMD quarterly.
- Monitoring of the new fountain equipment, tile, and basin to ensure everything is running properly and there are no issues.

2. LOOK AHEAD

5373301 · Pump Station and Wells: Well meter & lift station keep tripping the circuit. Awaiting a proposal from the vendor.

5384650 · Lake, Lake Bank & Littoral Shel: -12 month lake dye program was distributed to the lakes, there should be a good decline in submersed vegetation and the overall appearance should see an incline.

- Getting a count on all the littoral signs near lakes, so the unledgible signs will be replaced.

5384665 · Littoral Shelf Planting: -Waiting on a proposal from vendor to install new plantings in lakes 14,26, and 24.

- Washout on Lake two scheduled to be repaired under warranty by the Lake bank vendor wants the water levels receded a bit.

5384667 · Control Struct, Catch Basins: Drainage inspection of phase 2 (north side of community) is to take place late October early November. with anticipation of cleaning the drains in April during the dry season.

5386683 · Lake Bank Restoration: Lakes 18 & 19 are scheduled to have drainage pipes (4) repaired, the water does need to subside before that can happen.

5793102 · Asset Management: Perimeter preserve fence is scheduled to be inspected the last week of every month.

Fence along the fountains is awaiting a proposal for repair.

5793122 · Landscaping Maintenance: Estate Landscaping to mow the lake bank on lake 7 once every month. Continous turf maintenace is key and will be maintained throughout the year.

5793131 · Bridge & Roadway-Main Entrance:

5796063 · Capital Outlay: Looking into redoing the tile and diamond bright to protect the overall integrity of the structures.

MISC: -Working with Estate landscape on schedule for rye seeding during the dormant season starting mid November. **Acct-Next FY Year**

- Gator removal program was put into place, still working with Cori to get the information up on the CDD wesbite.
- Asset manager working with vendor to replace fencing between the monuments at the front entrance.

3. PERMITTING

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

Permit Agency / Project Name	Permit Number	Date Received	Date Expires	Permitee-Constructed by	Current Status
Collier County Latest Flow Way CDD County PUD Modification	Ordinance 20-30	10/13/21	Current	Flow Way CDD	Operation Phase
South Florida Water Management District (SFWMD) ERP Permit Modification	11-02031-P	9/13/07	9/13/12	I. M. Collier Joint Venture (Mirasol)	Operation Phase: Active
SFWMD Water Use	11-02032-W	5/13/20	5/15/25	Taylor Morrison Esplanade Naples, LLC	Operation Phase: Active
SFWMD ROW Occupation Permit	11652 (App. No: 12-1113-2M)	6/13/13	6/30/14	Taylor Morrison Esplanade Naples, LLC	Closed
Army Corps of Engineers (ACOE)	SAJ-2000-01926 (IP-HWB)	12/7/12	11/5/17	IM Collier Joint Venture	Operation Phase; Issued (06/08/2016)
Esplanade G&CC of Naples - Hatcher Parcel -- Plans & Plat	PL20190001680	4/28/20	4/28/23	Taylor Morrison Esplanade Naples LLC	Complete – Closed for Upload
Esplanade Golf and Country Club of Naples - Amenity Campus (SDPA)	PL20210000129	01/19/21	11/23/26	TAYLOR MORRISON ESPLANADE NAPLES LLC	Site Inspection – Add Application Type

Permit Agency / Project Name	Permit Number	Date Received	Date Expires	Permitee-Constructed by	Current Status
Esplanade Golf & Country Club of Naples - Culinary Center (SDPA)	PL20170002663	07/20/17	07/04/21	TAYLOR MORRISON ESPLANADE NAPLES LLC	Site Inspection – Add Application Type
Esplanade Golf & Country Club – Driving Range Improvements	PL20230001832	02/02/2023		ESPLANADE GOLF & COUNTRY CLUB OF NAPLES INC	Complete – Add Application Type
Esplanade Golf and Country Club of Naples – Hatcher Parcel (UTCP)(UTCF)	PL20200002660	12/30/2020		TAYLOR MORRISON ESPLANADE NAPLES LLC	Complete - Closed for Uploads

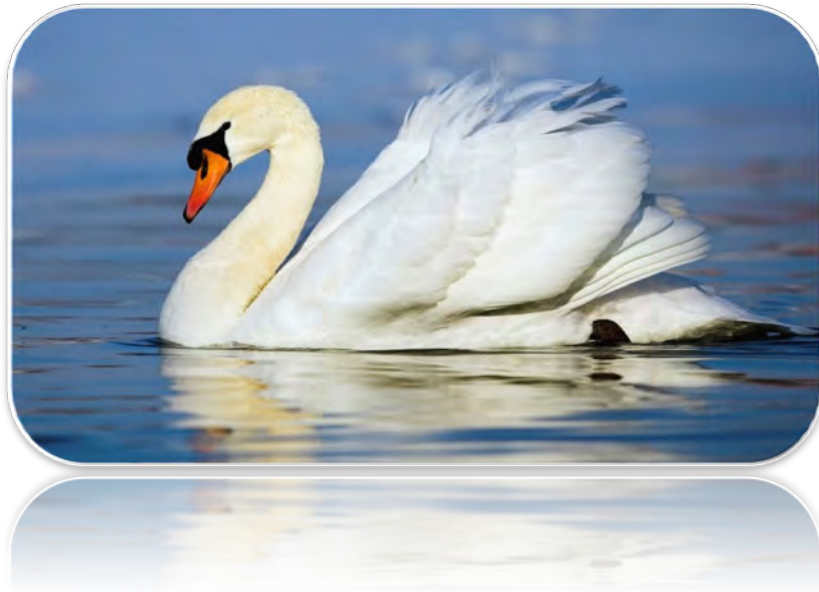
*Additional Collier County permits completed, available upon request.

V. ENGINEER’S REPORT COMPLETE

By: _____
 By: James Messick, P.E.
 District Engineer

State of Florida Registration No. 70870

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – JANUARY 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

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, 2025**

	Governmental Funds			Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets		
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 1,906,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,906,481
Debt Service Fund												
Interest Account	-	-	-	-	-	-	182	-	-	-	-	182
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	244,881	160,448	173,500	118,375	254,756	10,000	-	-	-	-	961,961
Revenue	-	424,315	272,559	401,607	258,049	583,134	491,467	-	-	-	-	2,431,131
Prepayment Account	-	466	192	866	1,615	189	-	-	-	-	-	3,328
General Redemption Account	-	-	2,704	-	-	-	-	-	-	-	-	2,704
Refunding Escrow Fund	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	3,118	-	-	-	3,118
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	-	-	-	-	-	-	-	-	3,399,307	-	-	3,399,307
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	23,045,693	-	-	23,045,693
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	17,541,822	-	17,541,822
Total Assets	\$ 1,916,556	\$ 669,662	\$ 435,904	\$ 575,973	\$ 378,039	\$ 838,080	\$ 501,650	\$ 3,118	\$ 26,445,000	\$ 17,541,822	\$ -	\$ 49,305,804

**Flow Way Community Development District
Balance Sheet
for the Period Ending January 31, 2025**

	Governmental Funds			Debt Service Funds				Capital Projects Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 & 8 Hatcher)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets		
Liabilities												
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Note Payable	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion (Due Within 12 Months)												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	85,000	-	-	85,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	70,000	-	-	70,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	120,000	-	-	120,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	185,000	-	-	185,000
Series 2024	-	-	-	-	-	-	-	-	160,000	-	-	160,000
Long Term												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	2,945,000	-	-	2,945,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	2,640,000	-	-	2,640,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	4,430,000	-	-	4,430,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	3,085,000	-	-	3,085,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	7,510,000	-	-	7,510,000
Series 2024	-	-	-	-	-	-	-	-	5,135,000	-	-	5,135,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	152,054	-	-	-	152,054
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,054	\$ 26,445,000	\$ -	\$ 26,597,054
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	17,541,822	17,541,822
Fund Balance												
Restricted												
Beginning: October 1, 2024 (Unaudited)	-	592,542	375,063	514,096	317,070	712,424	6,309,648	(148,977)	-	-	-	8,671,866
Results from Current Operations	-	77,120	60,841	61,877	60,969	125,656	(5,807,998)	41	-	-	-	(5,421,495)
Unassigned												
Beginning: October 1, 2024 (Unaudited)	495,185	-	-	-	-	-	-	-	-	-	-	495,185
Results from Current Operations	1,421,372	-	-	-	-	-	-	-	-	-	-	1,421,372
Total Fund Equity and Other Credits	\$ 1,916,556	\$ 669,662	\$ 435,904	\$ 575,973	\$ 378,039	\$ 838,080	\$ 501,650	\$ (148,936)	\$ -	\$ 17,541,822	\$ -	\$ 22,708,749
Total Liabilities, Fund Equity and Other Credits	\$ 1,916,556	\$ 669,662	\$ 435,904	\$ 575,973	\$ 378,039	\$ 838,080	\$ 501,650	\$ 3,118	\$ 26,445,000	\$ 17,541,822	\$ -	\$ 49,305,804

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest							
Interest - General Checking	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	27,856	481,257	1,306,638	68,828	1,884,579	2,184,477	86%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Other Financing Sources-Truist Loan Proceeds							
Contributions Private Sources	-	-	-	-	-	-	N/A
Master HOA Preserve Cost Share	-	-	-	-	-	122,450	0%
Intragovernmental Transfer In							
Total Revenue and Other Sources:	\$ 27,856	\$ 481,257	\$ 1,306,638	\$ 68,828	\$ 1,884,579	\$ 2,306,927	82%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	800	-	800	1,600	12,000	13%
Executive							
Professional Management	3,767	3,767	3,767	3,767	15,067	45,200	33%
Financial and Administrative							
Audit Services	-	-	-	5,200	5,200	5,800	90%
Accounting Services	1,458	1,458	1,458	1,458	5,833	17,500	33%
Assessment Roll Services	1,458	1,458	1,458	1,458	5,833	17,500	33%
Arbitrage Rebate Services	-	250	-	500	750	3,000	25%
Other Contractual Services							
Recording and Transcription	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	3,500	0%
Trustee Services	-	-	3,950	8,573	12,523	26,665	47%
Dissemination Agent Services	-	-	-	-	-	5,500	0%
Bond Amortization Schedules	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	9,248	-	9,248	15,500	60%
Bank Services	-	-	-	-	-	300	0%

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	N/A
Communications & Freight Services							
Postage, Freight & Messenger	7	-	-	-	7	250	3%
Rentals & Leases							
Meeting Room Rental	-	-	-	-	-	-	N/A
Computer Services - Website Development	-	-	-	300	300	2,000	15%
Insurance	21,908	-	-	-	21,908	59,912	37%
Printing & Binding	-	-	-	-	-	200	0%
Office Supplies	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	6,701	2,760	9,461	40,000	24%
SFWMD - Permit Objection	-	-	-	1,813	1,813		
SFWMD - Water Use	-	-	-	-	-	-	N/A
Special Counsel - Preserves	-	-	-	-	-	3,000	0%
Special Counsel - Litigation	-	-	-	-	-	-	N/A
Special Counsel - Court Reporter/Arbitrator	-	-	-	-	-	-	N/A
Special Counsel - Experts for Legal Fees	-	-	-	-	-	-	N/A
Special Counsel - Appellate Court	-	-	-	-	-	-	N/A
Truist Loan - Legal Fees	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General Fund	-	-	7,603	-	7,603	57,000	13%
Bonita Springs - Stormwater Discharge	-	-	-	-	-	1,500	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
Emergency & Disaster Relief Services							
Hurricane Milton	-	-	234	-	234	-	N/A

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System							
Professional Services							
Asset Management	-	1,667	1,667	1,667	5,000	20,000	25%
Consumptive Use Permit Monitor	-	1,200	600	-	1,800	16,000	11%
Utility Services							
Electric - Pump Station	-	3,163	3,575	4,253	10,991	36,000	31%
Electric - Recharge Pumps	-	473	68	57	598	42,000	1%
Wireless - Pump Station	-	-	-	-	-	1,350	0%
Repairs and Maintenance							
Pump Station and Wells	-	-	-	-	-	30,000	0%
Recharge Pumps	-	-	-	-	-	8,500	0%
Main Line Irrigation System	-	-	-	-	-	7,500	0%
Contingencies	-	-	-	-	-	6,900	0%
Capital Outlay							
New Meter and Backup Pump/Motor	-	-	-	-	-	155,000	0%
Stormwater Management Services							
Preserve Area Maintenance							
Environmental Engineering Consultant							
Task 1 - Bid Documents	-	-	-	-	-	-	N/A
Task 2 - Monthly site visits	-	-	-	-	-	18,000	0%
Task 3 - Reporting to Regulatory Agencies	-	-	-	-	-	7,500	0%
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

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance							
Wading Bird Foraging Areas	-	-	-	-	-	6,300	0%
Internal Preserves	-	-	-	-	-	7,000	0%
Western Preserve	-	-	-	-	-	36,000	0%
Northern Preserve Area 1	-	-	-	-	-	63,800	0%
Northern Preserve Area 2	-	-	-	-	-	106,300	0%
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
Contingencies	-	-	-	-	-	4,900	0%
Capital Outlay							
Capital Outlay - Stormwater Mgmt	-	-	-	-	-	-	
Internal and External	-	-	-	-	-	9,000	0%
Lake, Lake Bank and Littoral Shelf Maintenance							
Professional Services							
Asset Management	-	3,333	3,333	3,333	10,000	40,000	25%
NPDES Monitoring	-	-	-	-	-	1,800	0%
Repairs & Maintenance							
Aquatic Weed Control	-	29,278	13,181	13,181	55,641	186,104	30%
Littortal Shelf-Invasive Plant Control/Monitoring	-	5,830	2,915	2,915	11,660	55,000	21%
Lake Bank Maintenance	-	3,209	-	939	4,149	30,000	14%
Water Quality Testing	-	-	-	3,950	3,950	15,000	26%
Littortal Shelf Planting	-	-	-	112	112	25,000	0%
Aeration System	-	-	-	-	-	-	N/A
Control Structures, Catch Basins & Outfalls	-	2,500	-	-	2,500	70,000	4%
Tree Removal/Miscellaneous Cleaning	-	-	-	-	-	-	N/A
Contingencies	-	400	3,232	3,858	7,490	19,055	39%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Capital Outlay							
Fountain Installations	-	-	-	-	-	22,725	0%
Littortal Shelf Planting	-	-	-	-	-	40,000	0%
Lake Bank Restorations	-	-	-	-	-	90,982	0%
Water Control Structures	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	26,130	0%
Landscaping Services							
Professional Services							
Asset Management	-	2,500	2,500	2,500	7,500	30,000	25%
Utility Services							
Electric - Landscape Lighting	-	-	-	-	-	-	N/A
Potable Water - Fountains	-	366	36	582	984	3,700	27%
Community Entrance (Landscaping)							
Repairs and Maintenance							
Landscaping Maintenance	-	25,510	13,129	12,755	51,394	174,000	30%
Tree Trimming	-	-	-	2,310	2,310	25,000	9%
Landscape Replacements	-	-	-	-	-	38,000	0%
Mulch Installation	-	-	-	-	-	33,000	0%
Annuals	-	-	21,524	5,183	26,706	60,000	45%
Annual Holiday Decorations	13,888	-	-	13,888	27,775	22,000	126%
Landscape Lighting	-	-	-	-	-	4,000	0%
Landscape Monuments	-	-	-	-	-	10,000	0%
Fountains	-	850	-	1,700	2,550	20,000	13%
Irrigation System	330	-	630	3,994	4,954	6,000	N/A
Well System	-	-	-	2,560	2,560	-	N/A
Bridge & Roadway - Main Entrance	-	3,600	1,200	640	5,440	18,000	30%
Miscellaneous Repairs	-	-	-	-	-	6,000	0%
Fertilizations - Palms	-	-	-	327	327	4,000	8%
Lawn - Rye Seeding	-	-	1,103	-	1,103	5,000	22%
Bike/Walkway -Sealcoating/Misc Repair	-	-	-	-	-	2,000	0%
Capital Outlay - Landscaping	-	1,200	-	390	1,590	-	N/A
Capital Outlay - Monuments	-	-	63,521	52,525	116,046	120,000	97%
Contingencies	-	-	525	-	525	41,751	1%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Debt Service							
Principal	-	-	-	-	-	-	N/A
Interest	-	-	-	-	-	-	N/A
Reserves and Overall Contingencies							
District Asset Restoration	-	-	-	-	-	76,750	0%
Contingencies	-	-	-	-	-	-	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	N/A
Other Fees and Charges							
Discounts/Collection Fees	-	-	-	-	-	87,379	0%
Sub-Total:	42,816	92,987	167,158	160,247	463,208	2,306,927	20%
Total Expenditures and Other Uses:	\$ 42,816	\$ 92,987	\$ 167,158	\$ 160,247	\$ 463,208	\$ 2,306,927	20%
Net Increase/ (Decrease) in Fund Balance	(14,960)	388,270	1,139,480	(91,419)	1,421,372	-	
Fund Balance - Beginning	495,185	480,225	868,495	2,007,975	495,185	495,185	
Fund Balance - Ending	\$ 480,225	\$ 868,495	\$ 2,007,975	\$ 1,916,556	\$ 1,916,556	\$ 495,185	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	N/A
Reserve Account	1,013	985	915	911	3,824	8,700	44%
Prepayment Account	2	2	2	2	7	-	N/A
Revenue Account	1,435	1,405	730	1,201	4,770	15,752	30%
Special Assessment Revenue							
Special Assessments - On-Roll	3,402	58,779	159,589	8,406	230,178	273,784	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	N/A
Intragovernmental Transfers In							
Debt Proceeds	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,852	\$ 61,171	\$ 161,235	\$ 10,520	\$ 238,779	\$ 298,236	80%
Expenditures and Other Uses							
Property Appraiser & Tax Collection Fees	-	-	1,087	-	1,087	-	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)	-	80,572	-	-	80,572	159,444	51%
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	17,911	0%
Operating Transfers Out (To Other Funds)							
Total Expenditures and Other Uses:	\$ -	\$ 160,572	\$ 1,087	\$ -	\$ 161,659	\$ 257,355	63%
Net Increase/ (Decrease) in Fund Balance	5,852	(99,401)	160,149	10,520	77,120	40,881	
Fund Balance - Beginning	592,542	598,394	498,994	659,142	592,542	592,542	
Fund Balance - Ending	\$ 598,394	\$ 498,994	\$ 659,142	\$ 669,662	\$ 669,662	\$ 633,423	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	N/A
Reserve Account	664	645	599	597	2,505	5,690	44%
Prepayment Account	1	1	1	-	3	-	N/A
Revenue Account	875	857	299	697	2,729	9,820	28%
General Redemption Account	11	11	10	10	42	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	2,876	49,692	134,916	7,107	194,591	231,388	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,427	\$ 51,206	\$ 135,825	\$ 8,411	\$ 199,869	\$ 246,898	81%
Expenditures and Other Uses							
Property Appraiser & Tax Collection Fees	-	-	919	-	919	-	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2015 Bonds (Phase 4)	-	65,000	-	-	65,000	65,000	100%
Principal Debt Service - Early Redemptions							
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	N/A
Interest Expense							
Series 2015 Bonds (Phase 4)	-	73,109	-	-	73,109	144,553	51%
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	15,046	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 138,109	\$ 919	\$ -	\$ 139,028	\$ 224,599	62%
Net Increase/ (Decrease) in Fund Balance	4,427	(86,904)	134,906	8,411	60,841	22,299	
Fund Balance - Beginning	375,063	379,490	292,586	427,493	375,063	375,063	
Fund Balance - Ending	\$ 379,490	\$ 292,586	\$ 427,493	\$ 435,904	\$ 435,904	\$ 397,362	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	N/A
Reserve Account	722	701	651	647	2,721	6,211	44%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1,290	1,265	338	981	3,874	14,554	27%
Special Assessment Revenue							
Special Assessments - On-Roll	4,650	80,338	218,123	11,490	314,601	374,564	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds							
Operating Transfers In (To Other Funds)	490	476	442	440	1,848	-	N/A
Total Revenue and Other Sources:	\$ 7,152	\$ 82,780	\$ 219,554	\$ 13,558	\$ 323,044	\$ 395,329	82%
Expenditures and Other Uses							
Property Appraiser & Tax Collection Fees	-	-	1,485	-	1,485	-	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2016 Bonds (Phase 5)	-	115,000	-	-	115,000	115,000	100%
Principal Debt Service - Early Redemptions							
Series 2016 Bonds (Phase 5)	-	30,000	-	-	30,000	-	N/A
Interest Expense							
Series 2016 Bonds (Phase 5)	-	114,682	-	-	114,682	226,863	51%
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	24,504	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 259,682	\$ 1,485	\$ -	\$ 261,167	\$ 366,367	71%
Net Increase/ (Decrease) in Fund Balance	7,152	(176,902)	218,069	13,558	61,877	28,962	
Fund Balance - Beginning	514,096	521,247	344,346	562,414	514,096	514,096	
Fund Balance - Ending	\$ 521,247	\$ 344,346	\$ 562,414	\$ 575,973	\$ 575,973	\$ 543,058	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	N/A
Reserve Account	490	476	442	440	1,848	4,211	44%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	815	796	181	615	2,407	9,437	26%
Special Assessment Revenue							
Special Assessments - On-Roll	3,156	54,526	148,040	7,798	213,520	254,230	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Debt Proceeds							
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,461	\$ 55,797	\$ 148,663	\$ 8,854	217,775	\$ 267,878	N/A
Expenditures and Other Uses							
Property Appraiser & Tax Collection Fees	-	-	1,008	-	1,008	\$ -	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)	-	78,950	-	-	78,950	156,400	50%
Debt Service-Other Costs							
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	16,632	0%
Operating Transfers Out (To Other Funds)	490	476	442	440	1,848	-	N/A
Total Expenditures and Other Uses:	\$ 490	\$ 154,426	\$ 1,450	\$ 440	\$ 156,806	\$ 248,032	N/A
Net Increase/ (Decrease) in Fund Balance	3,971	(98,629)	147,213	8,413	60,969	19,846	
Fund Balance - Beginning	317,070	321,041	222,412	369,625	317,070	317,070	
Fund Balance - Ending	\$ 321,041	\$ 222,412	\$ 369,625	\$ 378,039	\$ 378,039	\$ 336,916	

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, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Interest Account	-	-	-	-	-	206	0%
Sinking Account	-	-	-	-	-	-	N/A
Reserve Account	1,054	1,024	951	948	3,978	12,119	33%
Prepayment Account	-	1	1	-	2	-	N/A
Revenue Account	1,891	1,851	473	912	5,127	21,377	24%
Special Assessment Revenue							
Special Assessments - On-Roll	6,849	118,332	321,279	16,924	463,384	551,562	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds							
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 9,795	\$ 121,208	\$ 322,704	\$ 18,784	472,491	\$ 585,264	N/A
Expenditures and Other Uses							
Property Appraiser & Tax Collection Fees	-	-	2,188	-	2,188	-	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	180,000	-	-	180,000	180,000	100%
Principal Debt Service - Early Redemptions							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	N/A
Interest Expense							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	164,648	-	-	164,648	326,280	50%
Debt Service-Other Costs							
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	36,083	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 344,648	\$ 2,188	\$ -	\$ 346,835	\$ 542,363	N/A
Net Increase/ (Decrease) in Fund Balance	9,795	(223,439)	320,516	18,784	125,656	42,901	
Fund Balance - Beginning	712,424	722,219	498,780	819,296	712,424	712,424	
Fund Balance - Ending	\$ 722,219	\$ 498,780	\$ 819,296	\$ 838,080	\$ 838,080	\$ 755,325	

Flow Way Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Interest Account	54	127	1	1	182	-	N/A
Sinking Account	-	-	-	-	-	-	N/A
Reserve Account	17	40	37	37	132	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	13	30	61	1,046	1,150	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	7,168	123,843	336,240	17,712	484,963	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Debt Proceeds							
Refunding Bond Proceeds							
2024 Refinance (2013 Bonds)	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)							
Total Revenue and Other Sources:	\$ 7,252	\$ 124,041	\$ 336,339	\$ 18,796	486,427	\$ -	N/A
Expenditures and Other Uses							
Property Appraiser & Tax Collection Fees	-	-	2,290	-	2,290	-	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2024 Bonds (Refinanced 2013 Bonds)	-	6,260,513	-	-	6,260,513	-	N/A
Principal Debt Service - Early Redemptions							
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	-	-	-	-	N/A
Interest Expense							
Series 2024 Bonds (Refinanced 2013 Bonds)	-	31,623	-	-	31,623	-	N/A
Debt Service-Other Costs							
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)							
Total Expenditures and Other Uses:	\$ -	\$ 6,292,135	\$ 2,290	\$ -	\$ 6,294,425	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	7,252	(6,168,095)	334,049	18,796	(5,807,998)	-	
Fund Balance - Beginning	6,309,648	6,316,900	148,805	482,854	6,309,648	6,309,648	
Fund Balance - Ending	\$ 6,316,900	\$ 148,805	\$ 482,854	\$ 501,650	\$ 501,650	\$ 6,309,648	

Flow Way Community Development District
Capital Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income						
Construction Account	-	-	-	-	-	-
Cost of Issuance	5	12	12	12	41	-
Retainage Account	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Contributions from Private Sources	-	-	-	-	-	-
Refunding Bond Proceeds						
2024 Refinance (2013 Bonds)	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 5	\$ 12	\$ 12	\$ 12	\$ 41	\$ -
Expenditures and Other Uses						
Executive						
Professional Management	-	-	-	-	-	-
Financial and Administrative						
Accounting Services	-	-	-	-	-	-
Other Contractual Services						
Trustee Services	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-
Legal Services						
Legal - Series 2024 Bonds (2013 Bond Refinance)	-	-	-	-	-	-
Underwriter's Discount	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	5	12	12	12	41	-
Fund Balance - Beginning	(148,977)	(148,971)	(148,959)	(148,947)	(148,977)	-
Fund Balance - Ending	\$ (148,971)	\$ (148,959)	\$ (148,947)	\$ (148,936)	\$ (148,936)	\$ -

Prepared by:

JWARD and Associates, LLC