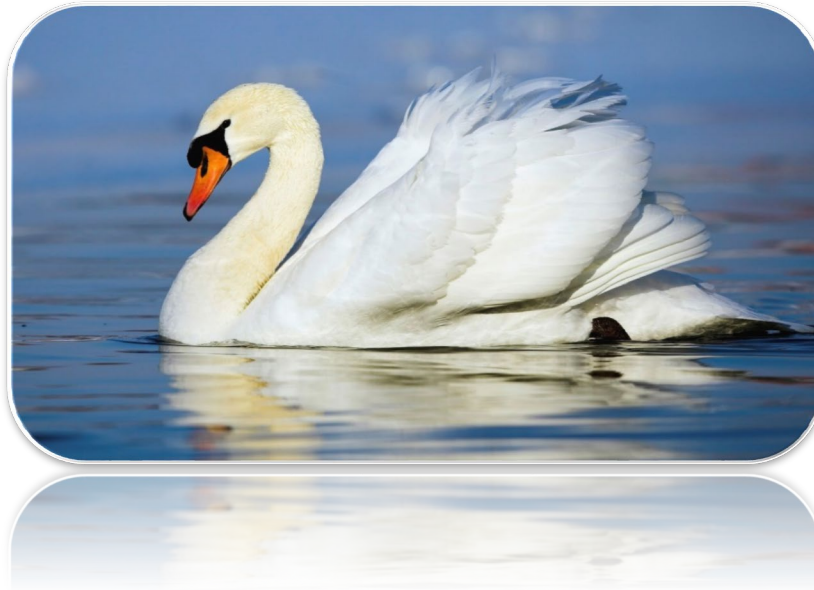


FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2025

FISCAL YEAR 2025

PREPARED BY:

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

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Flow Way Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Flow Way Community Development District
Balance Sheet
for the Period Ending January 31, 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)							
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)							
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)	-	-	-	-	-	-	N/A
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)	-	-	-	-	-	-	N/A
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