

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 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 February 28, 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	\$ 1,871,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,353
Debt Service Fund												
Interest Account	-	-	-	-	-	-	183	-	-	-	-	183
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	244,881	160,448	173,500	118,375	254,756	10,000	-	-	-	-	961,961
Revenue	-	436,188	282,118	417,037	267,754	604,987	513,207	-	-	-	-	2,521,291
Prepayment Account	-	468	192	866	1,615	190	-	-	-	-	-	3,331
General Redemption Account	-	-	2,714	-	-	-	-	-	-	-	-	2,714
Refunding Escrow Fund	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	3,130	-	-	-	3,130
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	-	-	-	-	-	-	-	-	3,489,480	-	-	3,489,480
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	22,955,520	-	-	22,955,520
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	16,561,069	16,561,069
Total Assets	\$ 1,881,428	\$ 681,537	\$ 445,473	\$ 591,403	\$ 387,744	\$ 859,933	\$ 523,390	\$ 3,130	\$ 26,445,000	\$ 16,561,069	\$ 48,380,106	

**Flow Way Community Development District
Balance Sheet
for the Period Ending February 28, 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	-	-	-	-	-	-	-	-	-	16,561,069	-	16,561,069
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	-	88,995	70,410	77,307	70,674	147,509	(5,786,258)	52	-	-	-	(5,331,311)
Unassigned												
Beginning: October 1, 2024 (Unaudited)	495,185	-	-	-	-	-	-	-	-	-	-	495,185
Results from Current Operations	1,386,244	-	-	-	-	-	-	-	-	-	-	1,386,244
Total Fund Equity and Other Credits	\$ 1,881,428	\$ 681,537	\$ 445,473	\$ 591,403	\$ 387,744	\$ 859,933	\$ 523,390	\$ (148,925)	\$ -	\$ 16,561,069	\$ -	\$ 21,783,052
Total Liabilities, Fund Equity and Other Credits	\$ 1,881,428	\$ 681,537	\$ 445,473	\$ 591,403	\$ 387,744	\$ 859,933	\$ 523,390	\$ 3,130	\$ 26,445,000	\$ 16,561,069	\$ -	\$ 48,380,106

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	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	77,704	1,962,283	2,184,477	90%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Other Financing Sources-Truist Loan Proceeds								
	-	-	-	-	-	-	-	N/A
Contributions Private Sources								
Master HOA Preserve Cost Share	-	-	-	-	-	-	122,450	0%
Intragovernmental Transfer In								
	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 27,856	\$ 481,257	\$ 1,306,638	\$ 68,828	\$ 77,704	\$ 1,962,283	\$ 2,306,927	85%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's Fees	-	800	-	800	1,000	2,600	12,000	22%
Executive								
Professional Management	3,767	3,767	3,767	3,767	3,767	18,833	45,200	42%
Financial and Administrative								
Audit Services	-	-	-	5,200	-	5,200	5,800	90%
Accounting Services	1,458	1,458	1,458	1,458	1,458	7,292	17,500	42%
Assessment Roll Services	1,458	1,458	1,458	1,458	1,458	7,292	17,500	42%
Arbitrage Rebate Services	-	250	-	500	1,500	2,250	3,000	75%
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 February 28, 2025**

Description	October	November	December	January	February	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	1,680	11,141	40,000	28%
SFWMD - Permit Objection	-	-	-	1,813	1,225	3,038		
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	-	11,905	19,508	57,000	34%
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 February 28, 2025**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System								
Professional Services								
Asset Management	-	1,667	1,667	1,667	1,667	6,667	20,000	33%
Consumptive Use Permit Monitor	-	1,200	600	-	1,600	3,400	16,000	21%
Utility Services								
Electric - Pump Station	-	3,163	3,575	4,253	4,321	15,312	36,000	43%
Electric - Recharge Pumps	-	473	68	57	57	655	42,000	2%
Wireless - Pump Station	-	-	-	-	-	-	1,350	0%
Repairs and Maintenance								
Pump Station and Wells	-	-	-	-	23,860	23,860	30,000	80%
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 February 28, 2025

Description	October	November	December	January	February	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	3,333	13,333	40,000	33%
NPDES Monitoring	-	-	-	-	-	-	1,800	0%
Repairs & Maintenance								
Aquatic Weed Control	-	26,363	13,181	13,181	13,181	65,907	186,104	35%
Littortal Shelf-Invasive Plant Control/Monitoring	-	8,745	2,915	2,915	-	14,575	55,000	27%
Lake Bank Maintenance	-	3,209	-	939	2,550	6,699	30,000	22%
Water Quality Testing	-	-	-	3,950	-	3,950	15,000	26%
Littortal Shelf Planting	-	-	-	-	-	-	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	950	8,440	19,055	44%

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Capital Outlay								
Fountain Installations	-	-	-	-	-	-	22,725	0%
Littortal Shelf Planting	-	-	-	112	-	112	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	2,500	10,000	30,000	33%
Utility Services								
Electric - Landscape Lighting	-	-	-	-	-	-	-	N/A
Potable Water - Fountains	-	366	36	582	468	1,452	3,700	39%
Community Entrance (Landscaping)								
Repairs and Maintenance								
Landscaping Maintenance	-	25,510	13,129	12,755	12,850	64,244	174,000	37%
Tree Trimming	-	-	-	2,310	4,620	6,930	25,000	28%
Landscape Replacements	-	-	-	-	-	-	38,000	0%
Mulch Installation	-	-	-	-	11,311	11,311	33,000	34%
Annuals	-	-	21,524	5,183	3,775	30,481	60,000	51%
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	850	3,400	20,000	17%
Irrigation System	330	-	630	3,994	555	5,509	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%
Contingencies	-	-	525	-	-	525	41,751	1%
Capital Outlay - Landscaping	-	-	-	-	-	-	-	N/A
Capital Outlay - Monuments	-	-	63,521	52,525	-	116,046	120,000	97%
Capital Outlay - Contingencies & CEI	-	1,200	-	390	390	1,980	-	N/A

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	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	112,832	576,040	2,306,927	25%
Total Expenditures and Other Uses:	\$ 42,816	\$ 92,987	\$ 167,158	\$ 160,247	\$ 112,832	\$ 576,040	\$ 2,306,927	25%
Net Increase/ (Decrease) in Fund Balance	(14,960)	388,270	1,139,480	(91,419)	(35,128)	1,386,244	-	
Fund Balance - Beginning	495,185	480,225	868,495	2,007,975	1,916,556	495,185	495,185	
Fund Balance - Ending	\$ 480,225	\$ 868,495	\$ 2,007,975	\$ 1,916,556	\$ 1,881,428	\$ 1,881,428	\$ 495,185	

**Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	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	884	4,708	8,700	54%
Prepayment Account	2	2	2	2	2	9	-	N/A
Revenue Account	1,435	1,405	730	1,201	1,499	6,269	15,752	40%
Special Assessment Revenue								
Special Assessments - On-Roll	3,402	58,779	159,589	8,406	9,491	239,668	273,784	88%
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	\$ 11,875	\$ 250,653	\$ 298,236	84%
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	11,875	88,995	40,881	
Fund Balance - Beginning	592,542	598,394	498,994	659,142	669,662	592,542	592,542	
Fund Balance - Ending	\$ 598,394	\$ 498,994	\$ 659,142	\$ 669,662	\$ 681,537	\$ 681,537	\$ 633,423	

**Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	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	579	3,084	5,690	54%
Prepayment Account	1	1	1	-	1	3	-	N/A
Revenue Account	875	857	299	697	957	3,685	9,820	38%
General Redemption Account	11	11	10	10	10	52	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	2,876	49,692	134,916	7,107	8,023	202,614	231,388	88%
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	\$ 9,569	\$ 209,438	\$ 246,898	85%
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	9,569	70,410	22,299	
Fund Balance - Beginning	375,063	379,490	292,586	427,493	435,904	375,063	375,063	
Fund Balance - Ending	\$ 379,490	\$ 292,586	\$ 427,493	\$ 435,904	\$ 445,473	\$ 445,473	\$ 397,362	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	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	626	3,347	6,211	54%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1,290	1,265	338	981	1,406	5,280	14,554	36%
Special Assessment Revenue								
Special Assessments - On-Roll	4,650	80,338	218,123	11,490	12,971	327,573	374,564	87%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Debt Proceeds								
Operating Transfers In (To Other Funds)	490	476	442	440	427	2,275	-	N/A
Total Revenue and Other Sources:	\$ 7,152	\$ 82,780	\$ 219,554	\$ 13,558	\$ 15,430	\$ 338,474	\$ 395,329	86%
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	15,430	77,307	28,962	
Fund Balance - Beginning	514,096	521,247	344,346	562,414	575,973	514,096	514,096	
Fund Balance - Ending	\$ 521,247	\$ 344,346	\$ 562,414	\$ 575,973	\$ 591,403	\$ 591,403	\$ 543,058	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	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	427	2,275	4,211	54%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	815	796	181	615	902	3,309	9,437	35%
Special Assessment Revenue								
Special Assessments - On-Roll	3,156	54,526	148,040	7,798	8,804	222,324	254,230	87%
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	\$ 10,133	227,907	\$ 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	427	2,275	-	N/A
Total Expenditures and Other Uses:	\$ 490	\$ 154,426	\$ 1,450	\$ 440	\$ 427	\$ 157,233	\$ 248,032	N/A
Net Increase/ (Decrease) in Fund Balance	3,971	(98,629)	147,213	8,413	9,706	70,674	19,846	
Fund Balance - Beginning	317,070	321,041	222,412	369,625	378,039	317,070	317,070	
Fund Balance - Ending	\$ 321,041	\$ 222,412	\$ 369,625	\$ 378,039	\$ 387,744	\$ 387,744	\$ 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 February 28, 2025

Description	October	November	December	January	February	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	919	4,897	12,119	40%
Prepayment Account	-	1	1	-	1	2	-	N/A
Revenue Account	1,891	1,851	473	912	1,828	6,955	21,377	33%
Special Assessment Revenue								
Special Assessments - On-Roll	6,849	118,332	321,279	16,924	19,106	482,490	551,562	87%
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	\$ 21,853	494,344	\$ 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	21,853	147,509	42,901	
Fund Balance - Beginning	712,424	722,219	498,780	819,296	838,080	712,424	712,424	
Fund Balance - Ending	\$ 722,219	\$ 498,780	\$ 819,296	\$ 838,080	\$ 859,933	\$ 859,933	\$ 755,325	

Flow Way Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	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	1	183	-	N/A
Sinking Account	-	-	-	-	-	-	-	N/A
Reserve Account	17	40	37	37	36	168	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	13	30	61	1,046	1,707	2,857	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	7,168	123,843	336,240	17,712	19,996	504,959	-	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	\$ 21,740	508,167	\$ -	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	21,740	(5,786,258)	-	
Fund Balance - Beginning	6,309,648	6,316,900	148,805	482,854	501,650	6,309,648	6,309,648	
Fund Balance - Ending	\$ 6,316,900	\$ 148,805	\$ 482,854	\$ 501,650	\$ 523,390	\$ 523,390	\$ 6,309,648	

**Flow Way Community Development District
Capital Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	-	-	-	-	-	-	-
Cost of Issuance	5	12	12	12	11	52	-
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	\$ 11	\$ 52	\$ -
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	11	52	-
Fund Balance - Beginning	(148,977)	(148,971)	(148,959)	(148,947)	(148,936)	(148,977)	-
Fund Balance - Ending	\$ (148,971)	\$ (148,959)	\$ (148,947)	\$ (148,936)	\$ (148,925)	\$ (148,925)	\$ -