

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 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 April 30, 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	\$ 1,726,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,726,183	
Debt Service Fund												
Interest Account	-	-	-	-	-	-	184	-	-	-	184	
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	
Reserve Account	-	244,881	160,448	173,500	118,375	254,756	10,000	-	-	-	961,961	
Revenue	-	455,034	297,137	441,271	282,735	639,413	546,648	-	-	-	2,662,238	
Prepayment Account	-	471	192	866	1,615	191	-	-	-	-	3,335	
General Redemption Account	-	-	2,732	-	-	-	-	-	-	-	2,732	
Refunding Escrow Fund	-	-	-	-	-	-	-	-	-	-	-	
Construction	-	-	-	-	-	-	-	-	-	-	-	
Cost of Issuance	-	-	-	-	-	-	-	3,151	-	-	3,151	
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	-	-	-	-	-	-	-	-	3,630,451	-	3,630,451	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	22,814,549	-	22,814,549	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	16,561,069	16,561,069	
Total Assets	\$ 1,736,258	\$ 700,387	\$ 460,510	\$ 615,636	\$ 402,725	\$ 894,361	\$ 556,832	\$ 3,151	\$ 26,445,000	\$ 16,561,069	\$ 48,375,930	

Flow Way Community Development District
Balance Sheet
for the Period Ending April 30, 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	-	107,845	85,447	101,541	85,655	181,936	(5,752,816)	73	-	-	-	(5,190,319)	
Unassigned													
Beginning: October 1, 2024 (Unaudited)	495,185	-	-	-	-	-	-	-	-	-	-	495,185	
Results from Current Operations	1,241,074	-	-	-	-	-	-	-	-	-	-	1,241,074	
Total Fund Equity and Other Credits	\$ 1,736,258	\$ 700,387	\$ 460,510	\$ 615,636	\$ 402,725	\$ 894,361	\$ 556,832	\$ (148,903)	\$ -	\$ 16,561,069	\$ -	\$ 21,778,875	
Total Liabilities, Fund Equity and Other Credits	\$ 1,736,258	\$ 700,387	\$ 460,510	\$ 615,636	\$ 402,725	\$ 894,361	\$ 556,832	\$ 3,151	\$ 26,445,000	\$ 16,561,069	\$ -	\$ 48,375,930	

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	27,856	481,257	1,306,638	68,828	77,704	42,885	73,123	2,078,292	2,184,477	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts/Collection Fees	-	-	-	-	-	-	-	-	(87,379)	0%
Other Financing Sources-Trust Loan Proceeds	-	-	-	-	-	-	-	-	-	0%
Contributions Private Sources	-	-	-	-	-	-	-	-	-	0%
Master HOA Preserve Cost Share	-	-	-	-	-	-	-	-	122,450	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 27,856	\$ 481,257	\$ 1,306,638	\$ 68,828	\$ 77,704	\$ 42,885	\$ 73,123	\$ 2,078,292	\$ 2,219,548	94%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's Fees	-	800	-	800	1,000	800	1,000	4,400	12,000	37%
Executive										
Professional Management	3,767	3,767	3,767	3,767	3,767	3,767	3,767	26,367	45,200	58%
Financial and Administrative										
Audit Services	-	-	-	5,200	-	-	-	5,200	5,800	90%
Accounting Services	1,458	1,458	1,458	1,458	1,458	1,458	1,458	10,208	17,500	58%
Assessment Roll Services	1,458	1,458	1,458	1,458	1,458	1,458	1,458	10,208	17,500	58%
Arbitrage Rebate Services	-	250	-	500	1,500	500	-	2,750	3,000	92%
Other Contractual Services										
Recording and Transcription	-	-	-	-	-	-	-	-	-	0%
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	-	-	-	-	-	-	-	-	-	0%
Property Appraiser Fees	-	-	9,248	-	-	-	28	9,276	15,500	60%
Bank Services	-	-	-	-	-	-	-	-	300	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	-	-	-	0%
Communications & Freight Services										
Postage, Freight & Messenger	7	-	-	-	-	18	-	25	250	10%
Rentals & Leases										
Meeting Room Rental	-	-	-	-	-	-	-	-	-	0%
Computer Services - Website Development	-	-	-	300	-	-	-	300	2,000	15%
Insurance	21,908	-	-	-	-	-	-	21,908	59,912	37%
Printing & Binding	-	-	-	-	-	-	40	40	200	20%
Office Supplies	-	-	-	-	-	-	-	-	-	0%
Subscription & Memberships	-	175	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	-	6,701	2,760	1,680	1,140	3,120	15,401	40,000	39%
SFWMD - Permit Objection	-	-	-	1,813	1,225	245	-	3,283	-	-
SFWMD - Water Use	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Preserves	-	-	-	-	-	-	-	-	3,000	0%
Special Counsel - Litigation	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Court Reporter/Arbitrator	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Experts for Legal Fees	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Appellate Court	-	-	-	-	-	-	-	-	-	0%
Truist Loan - Legal Fees	-	-	-	-	-	-	-	-	-	0%
Other General Government Services										
Engineering Services - General Fund	-	-	7,603	-	11,905	13,553	2,380	35,440	57,000	62%
Bonita Springs - Stormwater Discharge	-	-	-	-	-	-	-	-	1,500	0%
Miscellaneous Services	-	-	-	-	-	-	-	-	-	0%
Boardwalk & Golf Cart Review	-	-	-	-	-	-	-	-	-	0%
Asset Evaluation	-	-	-	-	-	-	-	-	-	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	0%
Strategic Operations Plan	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	0%
Emergency & Disaster Relief Services										
Hurricane Milton	-	-	234	-	-	-	-	234	-	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System										
Professional Services										
Asset Management	-	1,667	1,667	1,667	1,667	1,667	-	8,333	20,000	42%
Consumptive Use Permit Monitor	-	1,200	600	-	1,600	1,200	600	5,200	16,000	33%
Utility Services										
Electric - Pump Station	-	3,163	3,575	4,253	4,321	7,593	4,428	27,332	36,000	76%
Electric - Recharge Pumps	-	473	68	57	57	1,192	2,225	4,071	42,000	10%
Wireless - Pump Station	-	-	-	-	-	40	-	40	1,350	3%
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	-	-	-	-	-	-	-	-	-	0%
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	-	-	-	-	-	-	-	-	-	0%
Task 5 - Attendance at Board Meeting	-	-	-	-	-	-	-	-	-	0%
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	-	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	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	-	-	-	-	-	-	-	-	-	0%
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	-	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	0%
Installation - No Trespassing Signs	-	-	-	-	-	-	-	-	-	0%
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	3,333	-	16,667	40,000	42%
NPDES Monitoring	-	-	-	-	-	-	-	-	1,800	0%
Repairs & Maintenance										
Aquatic Weed Control	-	26,363	13,181	13,181	13,181	13,181	13,181	92,270	186,104	50%
Littortal Shelf-Invasive Plant Control/Monitoring	-	8,745	2,915	2,915	-	5,830	2,915	23,320	55,000	42%
Lake Bank Maintenance	-	3,209	-	939	2,550	11,649	4,198	22,546	30,000	75%
Water Quality Testing	-	-	-	3,950	-	-	-	3,950	15,000	26%
Littortal Shelf Planting	-	-	-	112	-	7,600	-	7,712	25,000	31%
Aeration System	-	-	-	-	-	-	-	-	-	0%
Control Structures, Catch Basins & Outfalls	-	2,500	-	2,560	-	-	-	5,060	70,000	7%
Cane Toad Removal Program	-	-	2,832	3,708	-	1,368	4,736	12,644	-	0%
Contingencies	-	400	400	150	950	525	-	2,425	19,055	13%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Capital Outlay										
Fountain Installations	-	-	-	-	-	-	-	-	22,725	0%
Littortall Shelf Planting	-	-	-	-	-	-	-	-	40,000	0%
Lake Bank Restorations	-	-	-	-	-	-	-	-	90,982	0%
Water Control Structures	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	26,130	0%
Landscaping Services										
Professional Services										
Asset Management	-	2,500	2,500	2,500	2,500	2,500	-	12,500	30,000	42%
Utility Services										
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	0%
Potable Water - Fountains	-	366	36	582	468	78	191	1,721	3,700	47%
Community Entrance (Landscaping)										
Repairs and Maintenance										
Landscaping Maintenance	-	25,510	13,129	12,755	12,850	12,755	12,755	89,754	174,000	52%
Tree Trimming	-	-	-	2,310	4,620	-	1,819	8,749	25,000	35%
Landscape Replacements	-	-	-	-	-	30,669	10,141	40,810	38,000	107%
Mulch Installation	-	-	-	-	11,311	-	-	11,311	33,000	34%
Annuals	-	-	21,524	5,183	3,775	31,804	-	62,285	60,000	104%
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	1,234	1,050	5,684	20,000	28%
Irrigation System	330	-	630	3,994	555	733	865	7,107	6,000	118%
Well System	-	-	-	-	-	-	-	-	-	0%
Bridge & Roadway - Main Entrance	-	3,600	1,200	640	-	-	-	5,440	18,000	30%
Miscellaneous Repairs	-	-	-	-	-	-	-	-	6,000	0%
Fertilizations - Palms	-	-	-	327	-	-	327	654	4,000	16%
Lawn - Rye Seeding	-	-	1,103	-	-	2,213	-	3,315	5,000	66%
Bike/Walkway -Sealcoating/Misc Repair	-	-	-	-	-	-	-	-	2,000	0%
Contingencies	-	-	525	-	-	600	-	1,125	41,751	3%
Capital Outlay - Landscaping	-	-	-	-	-	-	-	-	-	0%
Capital Outlay - Monuments	-	-	63,521	52,525	-	27,675	-	143,721	120,000	120%
Capital Outlay -Pressure Clean/Sand/Seal	-	-	-	-	-	120	-	120	-	0%
Capital Outlay - Contingencies & CEI	-	1,200	-	390	390	-	-	1,980	-	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Debt Service										
Principal	-	-	-	-	-	-	-	-	-	0%
Interest	-	-	-	-	-	-	-	-	-	0%
Reserves and Overall Contingencies										
District Asset Restoration	-	-	-	-	-	-	-	-	76,750	0%
Contingencies	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer Out	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	42,816	92,987	167,158	160,247	112,832	188,497	72,682	837,218	2,219,548	38%
Total Expenditures and Other Uses:	\$ 42,816	\$ 92,987	\$ 167,158	\$ 160,247	\$ 112,832	\$ 188,497	\$ 72,682	\$ 837,218	\$ 2,219,548	38%
Net Increase/ (Decrease) in Fund Balance	(14,960)	388,270	1,139,480	(91,419)	(35,128)	(145,611)	442	1,241,074	-	
Fund Balance - Beginning	495,185	480,225	868,495	2,007,975	1,916,556	1,881,428	1,735,817	495,185	495,185	
Fund Balance - Ending	\$ 480,225	\$ 868,495	\$ 2,007,975	\$ 1,916,556	\$ 1,881,428	\$ 1,735,817	\$ 1,736,258	\$ 1,736,258	\$ 495,185	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,013	985	915	911	884	798	883	6,389	8,700	73%
Prepayment Account	2	2	2	2	2	2	2	12	-	0%
Revenue Account	1,435	1,405	730	1,201	1,499	1,409	1,588	9,265	15,752	59%
Special Assessment Revenue										
Special Assessments - On-Roll	3,402	58,779	159,589	8,406	9,491	5,238	8,931	253,837	273,784	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	(17,911)	0%
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 5,852	\$ 61,171	\$ 161,235	\$ 10,520	\$ 11,875	\$ 7,446	\$ 11,404	\$ 269,503	\$ 280,325	96%
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	-	-	1,087	-	-	-	-	1,087	-	0%
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)	-	-	-	-	-	-	-	-	-	0%
Interest Expense										
Series 2015 Bonds (Phase 3)	-	80,572	-	-	-	-	-	80,572	159,444	51%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 160,572	\$ 1,087	\$ -	\$ -	\$ -	\$ -	\$ 161,659	\$ 239,444	68%
Net Increase/ (Decrease) in Fund Balance	5,852	(99,401)	160,149	10,520	11,875	7,446	11,404	107,845	40,881	
Fund Balance - Beginning	592,542	598,394	498,994	659,142	669,662	681,537	688,983	592,542	592,542	
Fund Balance - Ending	\$ 598,394	\$ 498,994	\$ 659,142	\$ 669,662	\$ 681,537	\$ 688,983	\$ 700,387	\$ 700,387	\$ 633,423	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	0%
Reserve Account	664	645	599	597	579	523	579	4,185	5,690	74%
Prepayment Account	1	1	1	-	1	1	1	5	-	0%
Revenue Account	875	857	299	697	957	909	1,028	5,623	9,820	57%
General Redemption Account	11	11	10	10	10	9	10	70	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	2,876	49,692	134,916	7,107	8,023	4,428	7,550	214,593	231,388	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	(15,046)	0%
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,427	\$ 51,206	\$ 135,825	\$ 8,411	\$ 9,569	\$ 5,869	\$ 9,168	\$ 224,475	\$ 231,852	97%
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	-	-	919	-	-	-	-	919	-	0%
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)	-	-	-	-	-	-	-	-	-	0%
Interest Expense										
Series 2015 Bonds (Phase 4)	-	73,109	-	-	-	-	-	73,109	144,553	51%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 138,109	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ 139,028	\$ 209,553	66%
Net Increase/ (Decrease) in Fund Balance	4,427	(86,904)	134,906	8,411	9,569	5,869	9,168	85,447	22,299	
Fund Balance - Beginning	375,063	379,490	292,586	427,493	435,904	445,473	451,342	375,063	375,063	
Fund Balance - Ending	\$ 379,490	\$ 292,586	\$ 427,493	\$ 435,904	\$ 445,473	\$ 451,342	\$ 460,510	\$ 460,510	\$ 397,362	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	0%
Reserve Account	722	701	651	647	626	565	626	4,538	6,211	73%
Prepayment Account	-	-	-	-	-	-	-	-	-	0%
Revenue Account	1,290	1,265	338	981	1,406	1,343	1,522	8,144	14,554	56%
Special Assessment Revenue										
Special Assessments - On-Roll	4,650	80,338	218,123	11,490	12,971	7,159	12,207	346,939	374,564	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	(24,504)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	
Operating Transfers In (To Other Funds)	490	476	442	440	427	386	427	3,088	-	0%
Total Revenue and Other Sources:	\$ 7,152	\$ 82,780	\$ 219,554	\$ 13,558	\$ 15,430	\$ 9,452	\$ 14,781	\$ 362,708	\$ 370,825	98%
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	-	-	1,485	-	-	-	-	1,485	-	0%
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	-	0%
Interest Expense										
Series 2016 Bonds (Phase 5)	-	114,682	-	-	-	-	-	114,682	226,863	51%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 259,682	\$ 1,485	\$ -	\$ -	\$ -	\$ -	\$ 261,167	\$ 341,863	76%
Net Increase/ (Decrease) in Fund Balance	7,152	(176,902)	218,069	13,558	15,430	9,452	14,781	101,541	28,962	
Fund Balance - Beginning	514,096	521,247	344,346	562,414	575,973	591,403	600,855	514,096	514,096	
Fund Balance - Ending	\$ 521,247	\$ 344,346	\$ 562,414	\$ 575,973	\$ 591,403	\$ 600,855	\$ 615,636	\$ 615,636	\$ 543,058	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	0%
Reserve Account	490	476	442	440	427	386	427	3,088	4,211	73%
Prepayment Account	-	-	-	-	-	-	-	-	-	0%
Revenue Account	815	796	181	615	902	862	975	5,146	9,437	55%
Special Assessment Revenue										
Special Assessments - On-Roll	3,156	54,526	148,040	7,798	8,804	4,859	8,285	235,467	254,230	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	(16,632)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,461	\$ 55,797	\$ 148,663	\$ 8,854	\$ 10,133	\$ 6,106	\$ 9,687	243,701	\$ 251,246	97%
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	-	-	1,008	-	-	-	-	1,008	\$ -	0%
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)	-	-	-	-	-	-	-	-	-	0%
Interest Expense										
Series 2017 Bonds (Phase 6)	-	78,950	-	-	-	-	-	78,950	156,400	50%
Debt Service-Other Costs										
Operating Transfers Out (To Other Funds)	490	476	442	440	427	386	427	3,088	-	0%
Total Expenditures and Other Uses:	\$ 490	\$ 154,426	\$ 1,450	\$ 440	\$ 427	\$ 386	\$ 427	\$ 158,046	\$ 231,400	68%
Net Increase/ (Decrease) in Fund Balance	3,971	(98,629)	147,213	8,413	9,706	5,721	9,260	85,655	19,846	
Fund Balance - Beginning	317,070	321,041	222,412	369,625	378,039	387,744	393,465	317,070	317,070	
Fund Balance - Ending	\$ 321,041	\$ 222,412	\$ 369,625	\$ 378,039	\$ 387,744	\$ 393,465	\$ 402,725	\$ 402,725	\$ 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 April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	206	0%
Sinking Account	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,054	1,024	951	948	919	830	919	6,646	12,119	55%
Prepayment Account	-	1	1	-	1	1	1	4	-	0%
Revenue Account	1,891	1,851	473	912	1,828	1,948	2,206	11,108	21,377	52%
Special Assessment Revenue										
Special Assessments - On-Roll	6,849	118,332	321,279	16,924	19,106	10,545	17,980	511,014	551,562	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	(36,083)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 9,795	\$ 121,208	\$ 322,704	\$ 18,784	\$ 21,853	\$ 13,323	\$ 21,105	528,772	\$ 549,181	96%
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	-	-	2,188	-	-	-	-	2,188	-	0%
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)	-	-	-	-	-	-	-	-	-	0%
Interest Expense										
Series 2019 Bonds (Phase 7,8,Hatcher)	-	164,648	-	-	-	-	-	164,648	326,280	50%
Debt Service-Other Costs	-	-	-	-	-	-	-	-	-	
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 344,648	\$ 2,188	\$ -	\$ -	\$ -	\$ -	\$ 346,835	\$ 506,280	69%
Net Increase/ (Decrease) in Fund Balance	9,795	(223,439)	320,516	18,784	21,853	13,323	21,105	181,936	42,901	
Fund Balance - Beginning	712,424	722,219	498,780	819,296	838,080	859,933	873,256	712,424	712,424	
Fund Balance - Ending	\$ 722,219	\$ 498,780	\$ 819,296	\$ 838,080	\$ 859,933	\$ 873,256	\$ 894,361	\$ 894,361	\$ 755,325	

Flow Way Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Interest Account	54	127	1	1	1	1	1	184	-	0%
Sinking Account	-	-	-	-	-	-	-	-	-	0%
Reserve Account	17	40	37	37	36	33	36	236	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	0%
Revenue Account	13	30	61	1,046	1,707	1,648	1,872	6,377	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	7,168	123,843	336,240	17,712	19,996	11,036	18,817	534,812	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds										
Refunding Bond Proceeds										
2024 Refinance (2013 Bonds)	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 7,252	\$ 124,041	\$ 336,339	\$ 18,796	\$ 21,740	\$ 12,717	\$ 20,726	541,610	\$ -	0%
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	-	-	2,290	-	-	-	-	2,290	-	0%
Debt Service										
Principal Debt Service - Mandatory										
Series 2024 Bonds (Refinanced 2013 Bonds)	-	6,260,513	-	-	-	-	-	6,260,513	-	0%
Principal Debt Service - Early Redemptions										
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	-	-	-	-	-	-	-	0%
Interest Expense										
Series 2024 Bonds (Refinanced 2013 Bonds)	-	31,623	-	-	-	-	-	31,623	-	0%
Debt Service-Other Costs										
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 6,292,135	\$ 2,290	\$ -	\$ -	\$ -	\$ -	\$ 6,294,425	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	7,252	(6,168,095)	334,049	18,796	21,740	12,717	20,726	(5,752,816)	-	
Fund Balance - Beginning	6,309,648	6,316,900	148,805	482,854	501,650	523,390	536,107	6,309,648	6,309,648	
Fund Balance - Ending	\$ 6,316,900	\$ 148,805	\$ 482,854	\$ 501,650	\$ 523,390	\$ 536,107	\$ 556,832	\$ 556,832	\$ 6,309,648	

Flow Way Community Development District
Capital Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income									
Construction Account	-	-	-	-	-	-	-	-	-
Cost of Issuance	5	12	12	12	11	10	11	73	-
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	\$ 10	\$ 11	\$ 73	\$ -
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	10	11	73	-
Fund Balance - Beginning	(148,977)	(148,971)	(148,959)	(148,947)	(148,936)	(148,925)	(148,915)	(148,977)	-
Fund Balance - Ending	\$ (148,971)	\$ (148,959)	\$ (148,947)	\$ (148,936)	\$ (148,925)	\$ (148,915)	\$ (148,903)	\$ (148,903)	\$ -