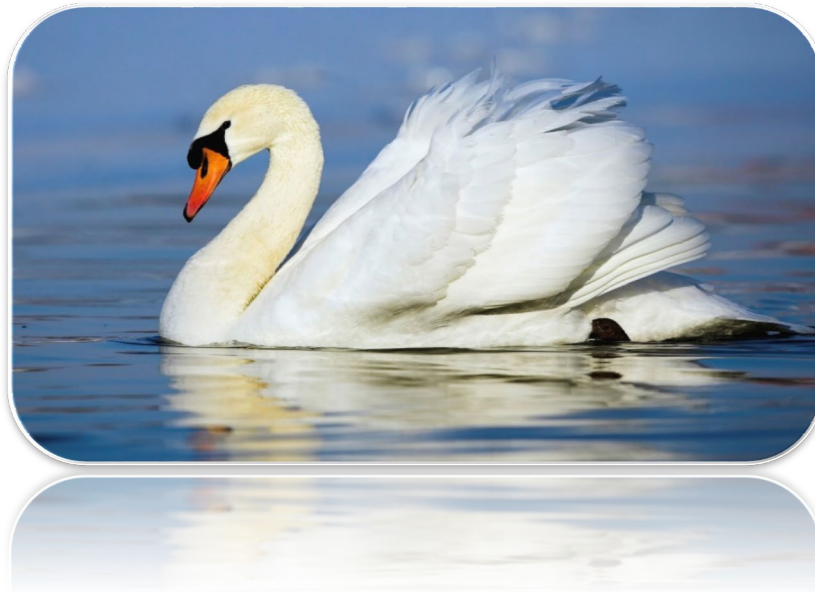


FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2024

FISCAL YEAR 2024

PREPARED BY:

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

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Flow Way Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Flow Way Community Development District
Balance Sheet
for the Period Ending May 31, 2024

	Governmental Funds		Debt Service Funds					Capital Projects Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 & 8 Hatcher)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 - 8)	General Long Term Debt	General Fixed Assets	
Assets													
Cash and Investments													
General Fund - Invested Cash	\$ 1,104,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104,117
Debt Service Fund													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	244,881	160,448	174,534	118,375	255,031	-	-	-	-	-	1,492,270
Revenue	-	536,975	336,792	205,195	304,134	193,566	447,486	-	-	-	-	-	2,024,148
Prepayment Account	-	-	451	192	2,383	1,615	2,303	-	-	-	-	-	6,945
General Redemption Account	-	-	-	2,616	-	-	-	-	-	-	-	-	2,616
Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments													
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits - FPL	10,076	-	-	-	-	-	-	-	-	-	-	-	10,076
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	3,525,978	-	3,525,978
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	24,244,022	-	24,244,022
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	17,541,822	17,541,822
Total Assets	\$ 1,114,193	\$ 1,075,975	\$ 582,124	\$ 368,451	\$ 481,052	\$ 313,556	\$ 704,820	\$ -	\$ -	\$ -	\$ 27,770,000	\$ 17,541,822	\$ 49,951,993
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 - Series 2013	-	-	-	-	-	-	-	-	-	-	145,000	-	145,000
Current Portion - Series 2015 Ph 3	-	-	-	-	-	-	-	-	-	-	80,000	-	80,000
Current Portion - Series 2015 Ph 4	-	-	-	-	-	-	-	-	-	-	65,000	-	65,000
Current Portion - Series 2016 Ph 5	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000
Current Portion - Series 2017 Ph6	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000
Current Portion - Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	-	-	180,000	-	180,000
Long Term - Series 2013	-	-	-	-	-	-	-	-	-	-	5,920,000	-	5,920,000
Long Term - Series 2015 Ph 3	-	-	-	-	-	-	-	-	-	-	3,030,000	-	3,030,000
Long Term - Series 2015 Ph 4	-	-	-	-	-	-	-	-	-	-	2,710,000	-	2,710,000
Long Term - Series 2016 Ph 5	-	-	-	-	-	-	-	-	-	-	4,585,000	-	4,585,000
Long Term - Series 2017 Ph6	-	-	-	-	-	-	-	-	-	-	3,165,000	-	3,165,000
Long Term - Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	-	-	7,700,000	-	7,700,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,770,000	\$ -	\$ 27,770,000
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	17,541,822	17,541,822
Fund Balance													
Restricted													
Beginning: October 1, 2023 (Unaudited)	-	1,028,586	548,851	346,521	452,770	299,435	670,044	239	160	2,171	-	-	3,348,777
Results from Current Operations	-	47,389	33,273	21,930	28,282	14,121	34,777	(239)	(160)	(2,171)	-	-	177,201
Unassigned													
Beginning: October 1, 2023 (Unaudited)	211,538	-	-	-	-	-	-	-	-	-	-	-	211,538
Results from Current Operations	902,655	-	-	-	-	-	-	-	-	-	-	-	902,655
Total Fund Equity and Other Credits	\$ 1,114,193	\$ 1,075,975	\$ 582,124	\$ 368,451	\$ 481,052	\$ 313,556	\$ 704,820	\$ 0	\$ (0)	\$ 0	\$ -	\$ 17,541,822	\$ 22,181,993
Total Liabilities, Fund Equity and Other Credits	\$ 1,114,193	\$ 1,075,975	\$ 582,124	\$ 368,451	\$ 481,052	\$ 313,556	\$ 704,820	\$ 0	\$ (0)	\$ 0	\$ 27,770,000	\$ 17,541,822	\$ 49,951,993

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (143,755)	0%
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	25,498	663,184	960,590	77,435	74,265	32,055	61,947	13,034	1,908,007	1,988,811	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Other Financing Sources-Truist Loan Proceeds											
Other Financing Sources-Truist Loan Proceeds	-	-	-	-	-	-	-	-	-	500,000	N/A
Contributions Private Sources											
Contributions Private Sources	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 25,498	\$ 663,184	\$ 960,590	\$ 77,435	\$ 74,265	\$ 32,055	\$ 61,947	\$ 13,034	\$ 1,908,007	\$ 2,345,056	81%
Expenditures and Other Uses											
Legislative											
Board of Supervisor's Fees	600	800	-	600	1,200	1,000	1,000	1,000	6,200	12,000	52%
Executive											
Professional Management	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	28,667	43,000	67%
Financial and Administrative											
Audit Services	-	-	2,500	3,200	-	-	-	-	5,700	5,700	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	10,667	16,000	67%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	10,667	16,000	67%
Arbitrage Rebate Services	-	-	500	-	1,500	-	-	-	2,000	3,000	67%
Other Contractual Services											
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	251	-	-	-	608	-	-	858	3,500	25%
Trustee Services	-	-	3,950	8,573	-	-	-	8,654	21,177	26,665	79%
Dissemination Agent Services	-	5,500	-	-	-	-	-	-	5,500	5,500	100%
Bond Amortization Schedules	-	-	-	-	-	-	100	-	100	-	N/A
Property Appraiser Fees	15,175	-	325	-	-	-	26	-	15,526	5,000	311%
Bank Services	-	-	-	-	104	-	-	-	104	300	35%
Travel and Per Diem											
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services											
Postage, Freight & Messenger	-	13	13	-	-	-	-	-	27	250	11%
Rentals & Leases											
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development											
Computer Services - Website Development	-	-	-	-	-	300	-	-	300	2,000	15%
Insurance											
Insurance	97,258	-	-	-	-	-	-	-	97,258	15,000	648%
Printing & Binding											
Printing & Binding	-	-	-	-	-	-	-	270	270	250	108%
Office Supplies											
Office Supplies	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships											
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	-	3,578	7,228	-	11,310	3,120	3,330	2,880	31,445	25,000	126%
SFWMD - Permit Objection	-	-	-	-	-	-	-	-	-	-	-
Special Counsel - Preserves	-	98	265	686	588	-	-	-	1,637	-	-
Special Counsel - Litigation	-	1,261	91	150	137	1,372	294	-	3,306	35,000	9%
Special Counsel - Court Reporter/Arbitrator	-	-	-	-	-	-	-	-	-	7,500	0%
Special Counsel - Experts for Legal Fees	-	-	-	-	-	-	-	-	-	10,500	0%
Special Counsel - Appellate Court	-	233	-	-	-	-	-	-	233	75,000	0%
Truist Loan - Legal Fees	-	-	-	-	-	-	-	-	-	20,000	0%
Other General Government Services											
Engineering Services - General Fund	-	2,681	2,075	1,200	4,913	9,235	3,953	2,475	26,531	50,000	53%
Bonita Springs - Stormwater Discharge	-	-	-	-	-	-	-	-	-	10,000	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

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System											
Professional Services											
Asset Management	-	1,308	1,308	1,308	1,308	1,308	1,308	1,308	9,158	15,700	58%
Consumptive Use Permit Monitor	-	-	-	-	-	-	-	-	-	16,000	0%
Utility Services											
Electric - Pump Station	3,241	3,299	-	2,525	2,395	3,074	-	280	14,815	32,000	46%
Electric - Recharge Pumps	1,678	2,090	5,078	2,572	2,412	754	7,203	-	21,787	8,000	272%
Wireless - Pump Station	113	75	-	149	-	74	149	-	559	-	N/A
Repairs and Maintenance											
Pump Station and Wells	-	-	-	165	1,177	925	330	-	2,597	30,000	9%
Recharge Pumps	-	-	-	-	-	-	-	-	-	8,500	0%
Main Line Irrigation System	-	-	-	-	-	-	-	-	-	6,600	0%
Contingencies	-	-	-	-	-	-	-	-	-	6,808	0%
Capital Outlay											
New Meter and Backup Pump/Motor	-	150	100	-	-	-	-	-	250	45,000	1%
Stormwater Management Services											
Preserve Area Maintenance											
Environmental Engineering Consultant											
Task 1 - Bid Documents	-	-	-	-	-	-	-	-	-	-	N/A
Task 2 - Monthly site visits	-	-	-	-	-	-	-	-	-	-	N/A
Task 3 - Reporting to Regulatory Agencies	-	-	-	-	-	-	-	-	-	-	N/A
Task 4 - Fish Sampling to US Fish & Wildlife	-	-	-	-	-	-	-	-	-	-	N/A
Task 5 - Attendance at Board Meeting	-	-	-	-	-	-	-	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	-	-	N/A
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance											
Wading Bird Foraging Areas	-	-	-	-	-	-	-	-	-	-	N/A
Internal Preserves	-	-	-	2,963	-	-	5,432	-	8,394	-	N/A
Western Preserve	-	-	-	-	-	-	-	-	-	-	N/A
Northern Preserve Area 1	-	-	-	-	-	-	-	-	-	-	N/A
Northern Preserve Area 2	-	-	-	-	-	-	-	-	-	-	N/A
Northern Preserve Areas 1&2	-	-	-	-	-	-	-	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	-	-	N/A
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	N/A
Installation - No Trespassing Signs	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay											
Capital Outlay - Stormwater Mgmt	-	-	-	-	-	-	-	-	-	-	-
Internal and External	-	-	-	-	-	-	-	-	-	-	-
Lake, Lake Bank and Littoral Shelf Maintenance											
Professional Services											
Asset Management	-	2,258	2,258	2,258	2,258	2,258	2,258	2,258	15,808	27,100	58%
NPDES Monitoring	-	-	1,800	-	-	-	-	-	1,800	-	N/A
Repairs & Maintenance											
Aquatic Weed Control	31,877	11,342	11,342	12,677	9,000	8,000	9,035	8,000	101,272	120,000	84%
Littortal Shelf-Invasive Plant Control/Monitoring	-	-	-	-	2,342	-	3,342	-	5,684	35,000	16%
Lake Bank Maintenance	2,963	956	850	-	-	4,126	-	3,342	12,236	15,000	82%
Water Quality Testing	-	-	-	3,925	-	-	3,925	-	7,850	14,500	54%
Littortal Shelf Planting	-	-	-	988	-	-	-	448	1,436	20,000	7%
Aeration System	-	-	-	-	-	-	-	-	-	-	N/A
Control Structures, Catch Basins & Outfalls	-	3,250	-	-	40,000	-	-	-	43,250	28,000	154%
Tree Removal/Miscellaneous Cleaning	-	-	-	-	-	-	-	-	-	20,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	18,600	0%

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Capital Outlay											
Fountain Installations	-	-	-	-	-	-	-	-	-	-	N/A
Littortall Shelf Planting	-	-	-	-	-	-	300	-	300	10,000	3%
Lake Bank Restorations	-	800	-	875	1,050	70,862	34,459	53,198	161,245	172,298	94%
Water Control Structures	-	-	-	875	-	-	-	-	875	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping Services											
Professional Services											
Asset Management	-	1,167	1,167	1,167	1,167	1,167	1,167	1,167	8,167	14,000	58%
Utility Services											
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	19,600	0%
Potable Water - Fountains	104	-	472	205	411	1,337	752	234	3,515	2,400	146%
Community Entrance (Landscaping)											
Repairs and Maintenance											
Landscaping Maintenance	-	10,064	-	20,129	10,064	10,064	10,391	10,064	70,777	101,000	70%
Tree Trimming	-	872	1,747	-	-	-	-	-	2,619	15,500	17%
Landscape Replacements	-	-	-	-	11,400	6,313	7,625	-	25,338	27,500	92%
Mulch Installation	-	8,784	4,430	-	1,525	-	-	-	14,739	33,000	45%
Annuals	21,686	-	-	1,206	-	-	15,731	-	38,622	50,000	77%
Annual Holiday Decorations	7,650	-	7,650	-	-	-	-	-	15,300	18,000	85%
Landscape Lighting	-	-	340	-	-	-	-	-	340	3,600	9%
Landscape Monuments	-	1,201	-	-	-	-	-	-	1,201	9,000	13%
Fountains	1,966	750	750	-	-	3,500	3,000	750	10,716	22,500	48%
Irrigation System	400	1,336	13,620	-	-	2,692	-	-	18,048	-	N/A
Well System	165	-	1,545	-	-	-	-	-	1,710	-	N/A
Bridge & Roadway - Main Entrance	900	10,358	-	-	400	-	1,200	-	12,858	13,500	95%
Miscellaneous Repairs	-	467	473	-	-	-	-	13,254	14,194	3,000	473%
Capital Outlay - Landscaping	-	11,283	12,870	54,910	300	-	-	-	79,363	82,500	96%
Contingencies	-	-	-	-	-	-	-	-	-	23,728	0%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	500,000	0%
Interest	-	-	-	10,182	-	-	-	-	10,182	12,200	83%
Reserves and Overall Contingencies											
District Asset Restoration	-	-	-	-	-	-	-	-	-	158,030	0%
Contingencies	-	-	-	-	-	-	-	-	-	100,000	0%
Intragovernmental Transfer Out											
Other Fees and Charges											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	99,553	0%
Sub-Total:	192,026	92,650	90,997	139,736	113,211	138,340	122,559	115,832	1,005,352	2,345,056	43%
Total Expenditures and Other Uses:	\$ 192,026	\$ 92,650	\$ 90,997	\$ 139,736	\$ 113,211	\$ 138,340	\$ 122,559	\$ 115,832	\$ 1,005,352	\$ 2,345,056	43%
Net Increase/ (Decrease) in Fund Balance	(166,528)	570,534	869,593	(62,302)	(38,947)	(106,285)	(60,612)	(102,798)	902,655	-	
Fund Balance - Beginning	211,538	45,009	615,543	1,485,136	1,422,835	1,383,888	1,277,603	1,216,991	211,538	-	
Fund Balance - Ending	\$ 45,009	\$ 615,543	\$ 1,485,136	\$ 1,422,835	\$ 1,383,888	\$ 1,277,603	\$ 1,216,991	\$ 1,114,193	\$ 1,114,193	\$ -	

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

Description	October	November	December	January	February	March	April	May	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	6,082	246	240	242	240	224	6,010	303	13,586	15,000	91%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2,151	2,186	765	2,421	2,885	2,795	3,089	3,076	19,368	9,000	215%
Special Assessment Revenue											
Special Assessments - On-Roll	7,277	189,260	274,134	22,098	21,194	9,148	17,678	3,720	544,510	577,069	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 15,510	\$ 191,692	\$ 275,139	\$ 24,761	\$ 24,318	\$ 12,167	\$ 26,778	\$ 7,098	\$ 577,464	\$ 601,069	96%
Expenditures and Other Uses											
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service											
Principal Debt Service - Mandatory											
Series 2013 Bonds	-	135,000	-	-	-	-	-	-	135,000	135,000	100%
Principal Debt Service - Early Redemptions											
Series 2013 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2013 Bonds	-	199,563	-	-	-	-	-	195,513	395,075	395,075	100%
Other Fees and Charges											
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	-	-	37,725	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 334,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,513	\$ 530,075	\$ 567,800	93%
Net Increase/ (Decrease) in Fund Balance	15,510	(142,870)	275,139	24,761	24,318	12,167	26,778	(188,414)	47,389	33,269	
Fund Balance - Beginning	1,028,586	1,044,095	901,225	1,176,364	1,201,126	1,225,444	1,237,611	1,264,389	1,028,586		
Fund Balance - Ending	\$ 1,044,095	\$ 901,225	\$ 1,176,364	\$ 1,201,126	\$ 1,225,444	\$ 1,237,611	\$ 1,264,389	\$ 1,075,975	\$ 1,075,975	\$ 33,269	

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

Description	October	November	December	January	February	March	April	May	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	2,772	106	104	105	104	97	2,739	133	6,160	11,000	56%
Prepayment Account	2	2	2	2	2	2	2	2	16	-	N/A
Revenue Account	1,334	1,362	661	1,456	1,675	1,613	1,774	1,759	11,633	7,500	155%
Special Assessment Revenue											
Special Assessments - On-Roll	3,452	89,783	130,046	10,483	10,054	4,340	8,386	1,765	258,309	273,784	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In											
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,560	\$ 91,253	\$ 130,813	\$ 12,046	\$ 11,834	\$ 6,052	\$ 12,902	\$ 3,658	\$ 276,117	\$ 292,284	94%
Expenditures and Other Uses											
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service											
Principal Debt Service - Mandatory											
Series 2015 Bonds (Phase 3)	-	80,000	-	-	-	-	-	-	80,000	80,000	100%
Principal Debt Service - Early Redemptions											
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2015 Bonds (Phase 3)	-	82,272	-	-	-	-	-	80,572	162,844	162,844	100%
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	17,911	0%
Operating Transfers Out (To Other Funds)											
Total Expenditures and Other Uses:	\$ -	\$ 162,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,572	\$ 242,844	\$ 260,755	93%
Net Increase/ (Decrease) in Fund Balance	7,560	(71,019)	130,813	12,046	11,834	6,052	12,902	(76,914)	33,273	31,529	
Fund Balance - Beginning	548,851	556,410	485,391	616,204	628,249	640,084	646,135	659,037	548,851		
Fund Balance - Ending	\$ 556,410	\$ 485,391	\$ 616,204	\$ 628,249	\$ 640,084	\$ 646,135	\$ 659,037	\$ 582,124	\$ 582,124	\$ 31,529	

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

Description	October	November	December	January	February	March	April	May	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	1,821	67	64	66	65	61	1,799	84	4,028	7,000	58%
Prepayment Account	1	1	1	1	1	1	1	1	7	-	N/A
Revenue Account	806	817	246	906	1,093	1,060	1,174	1,170	7,273	3,500	208%
General Redemption Account	11	12	11	11	11	11	12	11	90	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	2,917	75,873	109,898	8,859	8,496	3,667	7,087	1,491	218,289	231,388	94%
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:	\$ 5,555	\$ 76,769	\$ 110,221	\$ 9,844	\$ 9,667	\$ 4,800	\$ 10,072	\$ 2,758	\$ 229,686	\$ 241,888	95%
Expenditures and Other Uses											
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service											
Principal Debt Service - Mandatory											
Series 2015 Bonds (Phase 4)	-	60,000	-	-	-	-	-	-	60,000	60,000	100%
Principal Debt Service - Early Redemptions											
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2015 Bonds (Phase 4)	-	74,647	-	-	-	-	-	73,109	147,756	147,756	100%
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	15,046	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 134,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,109	\$ 207,756	\$ 222,802	93%
Net Increase/ (Decrease) in Fund Balance	5,555	(57,877)	110,221	9,844	9,667	4,800	10,072	(70,351)	21,930	19,086	
Fund Balance - Beginning	346,521	352,076	294,199	404,420	414,263	423,930	428,730	438,803	346,521		
Fund Balance - Ending	\$ 352,076	\$ 294,199	\$ 404,420	\$ 414,263	\$ 423,930	\$ 428,730	\$ 438,803	\$ 368,451	\$ 368,451	\$ 19,086	

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

Description	October	November	December	January	February	March	April	May	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	1,970	79	77	78	78	73	1,947	98	4,399	8,000	55%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1,223	1,236	264	1,327	1,629	1,585	1,759	1,757	10,779	6,000	180%
Special Assessment Revenue											
Special Assessments - On-Roll	4,721	122,801	177,872	14,339	13,752	5,936	11,471	2,414	353,305	374,564	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Operating Transfers In (To Other Funds)	-	-	2,383	53	53	49	53	1,334	3,925	-	N/A
Total Revenue and Other Sources:	\$ 7,914	\$ 124,117	\$ 180,596	\$ 15,797	\$ 15,511	\$ 7,642	\$ 15,229	\$ 5,602	\$ 372,408	\$ 388,564	96%
Expenditures and Other Uses											
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service											
Principal Debt Service - Mandatory											
Series 2016 Bonds (Phase 5)	-	110,000	-	-	-	-	-	-	110,000	110,000	100%
Principal Debt Service - Early Redemptions											
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2016 Bonds (Phase 5)	-	117,196	-	-	-	-	-	114,804	232,000	232,000	100%
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	24,504	0%
Operating Transfers Out (To Other Funds)	77	1,973	77	-	-	-	-	-	2,126	-	N/A
Total Expenditures and Other Uses:	\$ 77	\$ 229,169	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 114,804	\$ 344,126	\$ 366,504	94%
Net Increase/ (Decrease) in Fund Balance	7,837	(105,052)	180,519	15,797	15,511	7,642	15,229	(109,201)	28,282	22,060	
Fund Balance - Beginning	452,770	460,608	355,556	536,075	551,871	567,382	575,024	590,253	452,770		
Fund Balance - Ending	\$ 460,608	\$ 355,556	\$ 536,075	\$ 551,871	\$ 567,382	\$ 575,024	\$ 590,253	\$ 481,052	\$ 481,052	\$ 22,060	

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

Description	October	November	December	January	February	March	April	May	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	1,336	54	52	53	53	49	1,320	66	2,983	3,500	85%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	796	803	140	860	1,065	1,037	1,152	1,152	7,005	3,500	200%
Special Assessment Revenue											
Special Assessments - On-Roll	3,203	83,319	120,684	9,729	9,330	4,027	7,783	1,638	239,714	254,231	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Operating Transfers In (To Other Funds)	-	-	1,615	-	-	-	-	-	1,615	-	N/A
Total Revenue and Other Sources:	\$ 5,335	\$ 84,177	\$ 122,491	\$ 10,642	\$ 10,448	\$ 5,114	\$ 10,255	\$ 2,856	251,316	\$ 261,231	N/A
Expenditures and Other Uses											
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Service											
Principal Debt Service - Mandatory											
Series 2017 Bonds (Phase 6)	-	75,000	-	-	-	-	-	-	75,000	\$ 75,000	100%
Principal Debt Service - Early Redemptions											
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2017 Bonds (Phase 6)	-	80,263	-	-	-	-	-	78,950	159,213	159,213	100%
Debt Service-Other Costs											
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	16,632	0%
Operating Transfers Out (To Other Funds)	52	1,338	52	53	53	49	53	1,334	2,983	-	N/A
Total Expenditures and Other Uses:	\$ 52	\$ 156,600	\$ 52	\$ 53	\$ 53	\$ 49	\$ 53	\$ 80,284	\$ 237,195	\$ 250,845	N/A
Net Increase/ (Decrease) in Fund Balance	5,283	(72,423)	122,439	10,589	10,395	5,064	10,202	(77,428)	14,121	10,386	
Fund Balance - Beginning	299,435	304,718	232,294	354,734	365,322	375,718	380,782	390,984	299,435		
Fund Balance - Ending	\$ 304,718	\$ 232,294	\$ 354,734	\$ 365,322	\$ 375,718	\$ 380,782	\$ 390,984	\$ 313,556	\$ 313,556	\$ 10,386	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,121	1,159	1,113	1,144	1,134	1,061	1,135	1,098	8,965	5,000	179%
Prepayment Account	7	7	7	16	32	30	32	31	161	-	N/A
Revenue Account	1,817	1,837	369	1,934	2,383	2,323	2,582	2,584	15,829	8,000	198%
Special Assessment Revenue											
Special Assessments - On-Roll	6,952	180,830	261,924	21,114	20,250	8,740	16,891	3,554	520,255	551,562	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Operating Transfers In (To Other Funds)	-	-	5,623	-	-	-	-	-	5,623	-	N/A
Total Revenue and Other Sources:	\$ 9,898	\$ 183,832	\$ 269,036	\$ 24,208	\$ 23,798	\$ 12,154	\$ 20,640	\$ 7,267	\$ 550,834	\$ 564,562	N/A
Expenditures and Other Uses											
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service											
Principal Debt Service - Mandatory											
Series 2019 Bonds (Phase 7,8,Hatcher)	-	175,000	-	-	-	-	-	-	175,000	175,000	100%
Principal Debt Service - Early Redemptions											
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	-	5,000	5,000	-	N/A
Interest Expense											
Series 2019 Bonds (Phase 7,8,Hatcher)	-	167,798	-	-	-	-	-	164,866	332,664	332,664	100%
Debt Service-Other Costs											
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	36,083	0%
Operating Transfers Out (To Other Funds)	1,121	1,159	1,113	-	-	-	-	-	3,394	-	N/A
Total Expenditures and Other Uses:	\$ 1,121	\$ 343,956	\$ 1,113	\$ -	\$ -	\$ -	\$ -	\$ 169,866	\$ 516,058	\$ 543,747	N/A
Net Increase/ (Decrease) in Fund Balance	8,776	(160,124)	267,922	24,208	23,798	12,154	20,640	(162,599)	34,777	20,815	
Fund Balance - Beginning	670,044	678,820	518,696	786,618	810,827	834,625	846,779	867,419	670,044		
Fund Balance - Ending	\$ 678,820	\$ 518,696	\$ 786,618	\$ 810,827	\$ 834,625	\$ 846,779	\$ 867,419	\$ 704,820	\$ 704,820	\$ 20,815	

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

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

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

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

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income										
Construction Account	9	15	35	-	-	-	-	-	59	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
Debt Proceeds										
Contributions from Private Sources	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1,121	1,159	1,113	-	-	-	-	-	3,394	-
Total Revenue and Other Sources:	\$ 1,130	\$ 1,174	\$ 1,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,453	\$ -
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	-
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	-
Printing & Binding										
Legal Services										
Legal - Series 2019 Bonds (Ph 7, Ph 8 & Hatcher)	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-	-
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-
Off-Site Improvements-CR 951 Extension	-	-	-	-	-	-	-	-	-	-
Construction in Progress	-	-	-	-	-	-	-	-	-	-
Cost of Issuance										
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	5,623	-	-	-	-	-	5,623	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 5,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,623	\$ -
Net Increase/ (Decrease) in Fund Balance	1,130	1,174	(4,475)	-	-	-	-	-	(2,171)	-
Fund Balance - Beginning	2,171	3,301	4,475	-	-	-	-	-	2,171	-
Fund Balance - Ending	\$ 3,301	\$ 4,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -