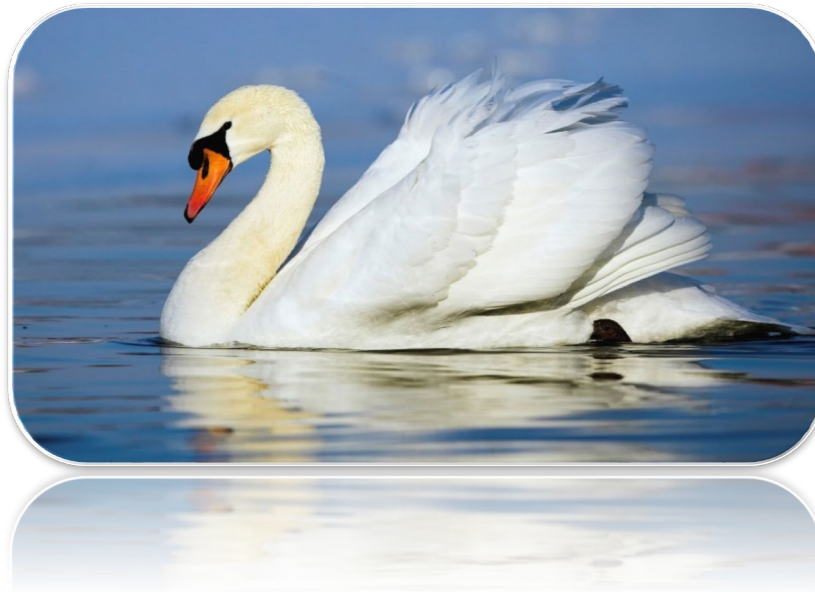


# **FLOW WAY COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - OCTOBER 2024**

FISCAL YEAR 2025

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> 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 October 31, 2024**

	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		
<b>Assets</b>												
<b>Cash and Investments</b>												
General Fund - Invested Cash	\$ 503,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,348
<b>Debt Service Fund</b>												
Interest Account	-	-	-	-	-	-	31,677	-	-	-	-	31,677
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	244,881	160,448	174,366	118,375	254,756	10,000	-	-	-	-	962,827
Revenue	-	349,650	213,300	314,660	197,895	460,427	7,542	-	-	-	-	1,543,474
Prepayment Account	-	461	192	27,572	1,615	187	-	-	-	-	-	30,027
General Redemption Account	-	-	2,673	-	-	-	-	-	-	-	-	2,673
Refunding Escrow Fund	-	-	-	-	-	-	6,260,513	-	-	-	-	6,260,513
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	3,083	-	-	-	3,083
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>												
General Fund	-	3,402	2,876	4,650	3,156	6,849	7,168	-	-	-	-	28,102
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>												
<b>Accrued Interest Receivable</b>												
<b>Accounts Receivable</b>												
Deposits - FPL	10,076	-	-	-	-	-	-	-	-	-	-	10,076
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	8,859,292	-	-	8,859,292
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	18,140,708	-	-	18,140,708
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	17,541,822	17,541,822
<b>Total Assets</b>	<b>\$ 513,423</b>	<b>\$ 598,394</b>	<b>\$ 379,490</b>	<b>\$ 521,247</b>	<b>\$ 321,041</b>	<b>\$ 722,219</b>	<b>\$ 6,316,900</b>	<b>\$ 3,083</b>	<b>\$ 27,000,000</b>	<b>\$ 17,541,822</b>	<b>\$ 17,541,822</b>	<b>\$ 53,917,620</b>

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

	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		
<b>Liabilities</b>												
Accounts Payable & Payroll Liabilities	\$ 5,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,096
<b>Due to Other Funds</b>												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	28,102	-	-	-	-	-	-	-	-	-	-	28,102
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Unavailable Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Note Payable</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>												
Current Portion (Due Within 12 Months)												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	65,000	-	-	65,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	115,000	-	-	115,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	75,000	-	-	75,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	180,000	-	-	180,000
Series 2024	-	-	-	-	-	-	-	-	160,000	-	-	160,000
Long Term												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	3,030,000	-	-	3,030,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	2,710,000	-	-	2,710,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	4,585,000	-	-	4,585,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	3,165,000	-	-	3,165,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	7,700,000	-	-	7,700,000
Series 2024	-	-	-	-	-	-	-	-	5,135,000	-	-	5,135,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	152,054	-	-	-	152,054
<b>Total Liabilities</b>	<b>\$ 33,199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,054</b>	<b>\$ 27,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,185,253</b>
<b>Fund Equity and Other Credits</b>												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	17,541,822	-	17,541,822
<b>Fund Balance</b>												
<b>Restricted</b>												
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	-	5,852	4,427	7,152	3,971	9,795	7,252	5	-	-	-	38,454
<b>Unassigned</b>												
Beginning: October 1, 2024 (Unaudited)	495,185	-	-	-	-	-	-	-	-	-	-	495,185
Results from Current Operations	(14,960)	-	-	-	-	-	-	-	-	-	-	(14,960)
<b>Total Fund Equity and Other Credits</b>	<b>\$ 480,225</b>	<b>\$ 598,394</b>	<b>\$ 379,490</b>	<b>\$ 521,247</b>	<b>\$ 321,041</b>	<b>\$ 722,219</b>	<b>\$ 6,316,900</b>	<b>\$ (148,971)</b>	<b>\$ -</b>	<b>\$ 17,541,822</b>	<b>\$ -</b>	<b>\$ 26,732,367</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 513,423</b>	<b>\$ 598,394</b>	<b>\$ 379,490</b>	<b>\$ 521,247</b>	<b>\$ 321,041</b>	<b>\$ 722,219</b>	<b>\$ 6,316,900</b>	<b>\$ 3,083</b>	<b>\$ 27,000,000</b>	<b>\$ 17,541,822</b>	<b>\$ -</b>	<b>\$ 53,917,620</b>

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	N/A
<b>Interest</b>				
Interest - General Checking	-	-	-	N/A
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	27,856	27,856	2,184,477	1%
Special Assessments - Off-Roll	-	-	-	N/A
<b>Other Financing Sources-Truist Loan Proceeds</b>	-	-	-	N/A
<b>Contributions Private Sources</b>				
Master HOA Preserve Cost Share	-	-	122,450	0%
<b>Intragovernmental Transfer In</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 27,856</b>	<b>\$ 27,856</b>	<b>\$ 2,306,927</b>	<b>1%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	-	-	12,000	0%
<b>Executive</b>				
Professional Management	3,767	3,767	45,200	8%
<b>Financial and Administrative</b>				
Audit Services	-	-	5,800	0%
Accounting Services	1,458	1,458	17,500	8%
Assessment Roll Services	1,458	1,458	17,500	8%
Arbitrage Rebate Services	-	-	3,000	0%
<b>Other Contractual Services</b>				
Recording and Transcription	-	-	-	N/A
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	26,665	0%
Dissemination Agent Services	-	-	5,500	0%
Bond Amortization Schedules	-	-	-	N/A
Property Appraiser Fees	-	-	15,500	0%
Bank Services	-	-	300	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Travel and Per Diem</b>	-	-	-	N/A
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	7	7	250	3%
<b>Rentals &amp; Leases</b>				
Meeting Room Rental	-	-	-	N/A
<b>Computer Services - Website Development</b>	-	-	2,000	0%
<b>Insurance</b>	21,908	21,908	59,912	37%
<b>Printing &amp; Binding</b>	-	-	200	0%
<b>Office Supplies</b>	-	-	-	N/A
<b>Subscription &amp; Memberships</b>	-	-	175	0%
<b>Legal Services</b>				
Legal - General Counsel	-	-	40,000	0%
SFWMD - Permit Objection	-	-		
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
<b>Other General Government Services</b>				
Engineering Services - General Fund	-	-	57,000	0%
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

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>				
<b>Professional Services</b>				
Asset Management	-	-	20,000	0%
Consumptive Use Permit Monitor	-	-	16,000	0%
<b>Utility Services</b>				
Electric - Pump Station	-	-	36,000	0%
Electric - Recharge Pumps	-	-	42,000	0%
Wireless - Pump Station	-	-	1,350	0%
<b>Repairs and Maintenance</b>				
Pump Station and Wells	-	-	30,000	0%
Recharge Pumps	-	-	8,500	0%
Main Line Irrigation System	-	-	7,500	0%
Contingencies	-	-	6,900	0%
<b>Capital Outlay</b>				
New Meter and Backup Pump/Motor	-	-	155,000	0%
<b>Stormwater Management Services</b>				
<b>Preserve Area Maintenance</b>				
<b>Environmental Engineering Consultant</b>				
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 October 31, 2024**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Repairs and Maintenance</b>				
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%
<b>Capital Outlay</b>				
Capital Outlay - Stormwater Mgmt	-	-	-	
Internal and External	-	-	9,000	0%
<b>Lake, Lake Bank and Littoral Shelf Maintenance</b>				
Professional Services				
Asset Management	-	-	40,000	0%
NPDES Monitoring	-	-	1,800	0%
<b>Repairs &amp; Maintenance</b>				
Aquatic Weed Control	-	-	186,104	0%
Littortal Shelf-Invasive Plant Control/Monitoring	-	-	55,000	0%
Lake Bank Maintenance	-	-	30,000	0%
Water Quality Testing	-	-	15,000	0%
Littortal Shelf Planting	-	-	25,000	0%
Aeration System	-	-	-	N/A
Control Structures, Catch Basins & Outfalls	-	-	70,000	0%
Tree Removal/Miscellaneous Cleaning	-	-	-	N/A
Contingencies	-	-	19,055	0%



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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Capital Outlay</b>				
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%
<b>Landscaping Services</b>				
<b>Professional Services</b>				
Asset Management	-	-	30,000	0%
<b>Utility Services</b>				
Electric - Landscape Lighting	-	-	-	N/A
Potable Water - Fountains	-	-	3,700	0%
<b>Community Entrance (Landscaping)</b>				
<b>Repairs and Maintenance</b>				
Landscaping Maintenance	-	-	174,000	0%
Tree Trimming	-	-	25,000	0%
Landscape Replacements	-	-	38,000	0%
Mulch Installation	-	-	33,000	0%
Annuals	-	-	60,000	0%
Annual Holiday Decorations	13,888	13,888	22,000	63%
Landscape Lighting	-	-	4,000	0%
Landscape Monuments	-	-	10,000	0%
Fountains	-	-	20,000	0%
Irrigation System	330	330	6,000	N/A
Well System	-	-	-	N/A
Bridge & Roadway - Main Entrance	-	-	18,000	0%
Miscellaneous Repairs	-	-	6,000	0%
Fertilizations - Palms	-	-	4,000	0%
Lawn - Rye Seeding	-	-	5,000	0%
Bike/Walkway -Sealcoating/Misc Repair	-	-	2,000	0%
Capital Outlay - Landscaping	-	-	-	N/A
Capital Outlay - Monuments	-	-	120,000	0%
Contingencies	-	-	41,751	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Debt Service</b>				
Principal	-	-	-	N/A
Interest	-	-	-	N/A
<b>Reserves and Overall Contingencies</b>				
District Asset Restoration	-	-	76,750	0%
Contingencies	-	-	-	N/A
<b>Intragovernmental Transfer Out</b>				
	-	-	-	N/A
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	87,379	0%
<b>Sub-Total:</b>	<b>42,816</b>	<b>42,816</b>	<b>2,306,927</b>	<b>2%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 42,816</b>	<b>\$ 42,816</b>	<b>\$ 2,306,927</b>	<b>2%</b>
Net Increase/ (Decrease) in Fund Balance	(14,960)	(14,960)	-	
Fund Balance - Beginning	495,185	495,185	348,925	
<b>Fund Balance - Ending</b>	<b>\$ 480,225</b>	<b>\$ 480,225</b>	<b>\$ 348,925</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	1,013	1,013	8,700	12%
Prepayment Account	2	2	-	N/A
Revenue Account	1,435	1,435	15,752	9%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	3,402	3,402	273,784	1%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	N/A
<b>Intragovernmental Transfers In</b>				
<b>Debt Proceeds</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 5,852</b>	<b>\$ 5,852</b>	<b>\$ 298,236</b>	<b>2%</b>
<b>Expenditures and Other Uses</b>				
Property Appraiser & Tax Collection Fees	-	-	-	N/A
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2015 Bonds (Phase 3)	-	-	80,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2015 Bonds (Phase 3)	-	-	-	N/A
<b>Interest Expense</b>				
Series 2015 Bonds (Phase 3)	-	-	159,444	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	17,911	0%
<b>Operating Transfers Out (To Other Funds)</b>				
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 257,355</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	5,852	5,852	40,881	
Fund Balance - Beginning	592,542	592,542	589,073	
<b>Fund Balance - Ending</b>	<b>\$ 598,394</b>	<b>\$ 598,394</b>	<b>\$ 629,954</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	664	664	5,690	12%
Prepayment Account	1	1	-	N/A
Revenue Account	875	875	9,820	9%
General Redemption Account	11	11	-	N/A
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	2,876	2,876	231,388	1%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
<b>Operating Transfers In (To Other Funds)</b>	-	-	-	N/A
<b>Debt Proceeds</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,427</b>	<b>\$ 4,427</b>	<b>\$ 246,898</b>	<b>2%</b>
<b>Expenditures and Other Uses</b>				
Property Appraiser & Tax Collection Fees	-	-	-	N/A
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2015 Bonds (Phase 4)	-	-	65,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2015 Bonds (Phase 4)	-	-	-	N/A
<b>Interest Expense</b>				
Series 2015 Bonds (Phase 4)	-	-	144,553	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	15,046	0%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224,599</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	4,427	4,427	22,299	
Fund Balance - Beginning	375,063	375,063	372,486	
<b>Fund Balance - Ending</b>	<b>\$ 379,490</b>	<b>\$ 379,490</b>	<b>\$ 394,785</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	722	722	6,211	12%
Prepayment Account	-	-	-	N/A
Revenue Account	1,290	1,290	14,554	9%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	4,650	4,650	374,564	1%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
<b>Debt Proceeds</b>				
Operating Transfers In (To Other Funds)	490	490	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,152</b>	<b>\$ 7,152</b>	<b>\$ 395,329</b>	<b>2%</b>
<b>Expenditures and Other Uses</b>				
Property Appraiser & Tax Collection Fees	-	-	-	N/A
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2016 Bonds (Phase 5)	-	-	115,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2016 Bonds (Phase 5)	-	-	-	N/A
<b>Interest Expense</b>				
Series 2016 Bonds (Phase 5)	-	-	226,863	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	24,504	0%
Operating Transfers Out (To Other Funds)	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 366,367</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	7,152	7,152	28,962	
Fund Balance - Beginning	514,096	514,096	486,227	
<b>Fund Balance - Ending</b>	<b>\$ 521,247</b>	<b>\$ 521,247</b>	<b>\$ 515,189</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	490	490	4,211	12%
Prepayment Account	-	-	-	N/A
Revenue Account	815	815	9,437	9%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	3,156	3,156	254,230	1%
Special Assessments - Off-Roll	-	-	-	N/A
<b>Debt Proceeds</b>				
Operating Transfers In (To Other Funds)	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,461</b>	<b>4,461</b>	<b>\$ 267,878</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
Property Appraiser & Tax Collection Fees	-	-	\$ -	N/A
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2017 Bonds (Phase 6)	-	-	\$ 75,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2017 Bonds (Phase 6)	-	-	-	N/A
<b>Interest Expense</b>				
Series 2017 Bonds (Phase 6)	-	-	156,400	0%
<b>Debt Service-Other Costs</b>				
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	16,632	0%
Operating Transfers Out (To Other Funds)	490	490	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 490</b>	<b>\$ 490</b>	<b>\$ 248,032</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	3,971	3,971	19,846	
Fund Balance - Beginning	317,070	317,070	316,091	
<b>Fund Balance - Ending</b>	<b>\$ 321,041</b>	<b>\$ 321,041</b>	<b>\$ 335,937</b>	

**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 September 30, 2024**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward - Capitalized Interest</b>	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>				
Interest Account	-	-	206	0%
Sinking Account	-	-	-	N/A
Reserve Account	1,054	1,054	12,119	9%
Prepayment Account	-	-	-	N/A
Revenue Account	1,891	1,891	21,377	9%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	6,849	6,849	551,562	1%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
<b>Debt Proceeds</b>				
Operating Transfers In (To Other Funds)	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 9,795</b>	<b>9,795</b>	<b>\$ 585,264</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
Property Appraiser & Tax Collection Fees	-	-	-	N/A
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	180,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	N/A
<b>Interest Expense</b>				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	326,280	0%
<b>Debt Service-Other Costs</b>				
Other Fees and Charges	-	-	-	-
Discounts for Early Payment	-	-	36,083	0%
Operating Transfers Out (To Other Funds)	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 542,363</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	9,795	9,795	42,901	
Fund Balance - Beginning	712,424	712,424	712,535	
<b>Fund Balance - Ending</b>	<b>\$ 722,219</b>	<b>\$ 722,219</b>	<b>\$ 755,436</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>				
Interest Account	54	54	-	N/A
Sinking Account	-	-	-	N/A
Reserve Account	17	17	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	13	13	-	N/A
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	7,168	7,168	-	N/A
Special Assessments - Off-Roll	-	-	-	N/A
<b>Debt Proceeds</b>				
<b>Refunding Bond Proceeds</b>				
2024 Refinance (2013 Bonds)	-	-	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,252</b>	<b>7,252</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
Property Appraiser & Tax Collection Fees	-	-	-	N/A
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	N/A
<b>Interest Expense</b>				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	N/A
<b>Debt Service-Other Costs</b>				
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	7,252	7,252	-	
Fund Balance - Beginning	6,309,648	6,309,648		
<b>Fund Balance - Ending</b>	<b>\$ 6,316,900</b>	<b>\$ 6,316,900</b>	<b>\$ -</b>	



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

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

Prepared by:

**JPWARD and Associates, LLC**