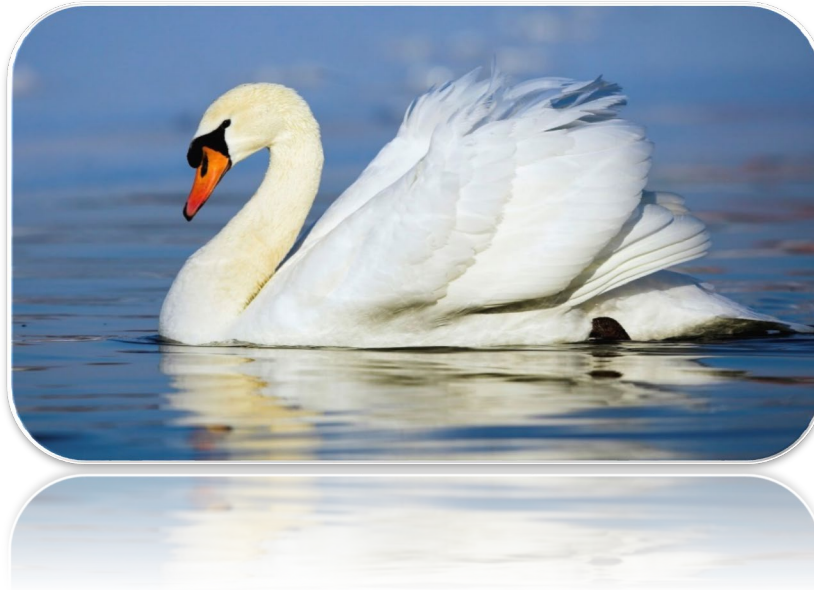


FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2024

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 November 30, 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		
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 858,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858,419
Debt Service Fund												
Interest Account	-	-	-	-	-	-	181	-	-	-	-	181
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	244,881	160,448	174,366	118,375	254,756	10,000	-	-	-	-	962,827
Revenue	-	253,650	129,262	169,980	102,422	243,836	138,624	-	-	-	-	1,037,774
Prepayment Account	-	463	192	-	1,615	188	-	-	-	-	-	2,458
General Redemption Account	-	-	2,684	-	-	-	-	-	-	-	-	2,684
Refunding Escrow Fund	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	3,095	-	-	-	3,095
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	-	-	-	-	-	-	-	-	2,005,923	-	-	2,005,923
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	24,439,077	-	-	24,439,077
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	17,541,822	17,541,822
Total Assets	\$ 868,495	\$ 498,994	\$ 292,586	\$ 344,346	\$ 222,412	\$ 498,780	\$ 148,805	\$ 3,095	\$ 26,445,000	\$ 17,541,822	\$ 46,864,335	

**Flow Way Community Development District
Balance Sheet
for the Period Ending November 30, 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		
Liabilities												
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Note Payable	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion (Due Within 12 Months)												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	85,000	-	-	85,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	70,000	-	-	70,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	120,000	-	-	120,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	185,000	-	-	185,000
Series 2024	-	-	-	-	-	-	-	-	160,000	-	-	160,000
Long Term												
Series 2015 Ph 3	-	-	-	-	-	-	-	-	2,945,000	-	-	2,945,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	2,640,000	-	-	2,640,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	4,430,000	-	-	4,430,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	3,085,000	-	-	3,085,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	7,510,000	-	-	7,510,000
Series 2024	-	-	-	-	-	-	-	-	5,135,000	-	-	5,135,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	152,054	-	-	-	152,054
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,054	\$ 26,445,000	\$ -	\$ 26,597,054
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	17,541,822	17,541,822
Fund Balance												
Restricted												
Beginning: October 1, 2024 (Unaudited)	-	592,542	375,063	514,096	317,070	712,424	6,309,648	(148,977)	-	-	-	8,671,866
Results from Current Operations	-	(93,548)	(82,477)	(169,750)	(94,658)	(213,644)	(6,160,843)	18	-	-	-	(6,814,902)
Unassigned												
Beginning: October 1, 2024 (Unaudited)	495,185	-	-	-	-	-	-	-	-	-	-	495,185
Results from Current Operations	373,310	-	-	-	-	-	-	-	-	-	-	373,310
Total Fund Equity and Other Credits	\$ 868,495	\$ 498,994	\$ 292,586	\$ 344,346	\$ 222,412	\$ 498,780	\$ 148,805	\$ (148,959)	\$ -	\$ 17,541,822	\$ -	\$ 20,267,281
Total Liabilities, Fund Equity and Other Credits	\$ 868,495	\$ 498,994	\$ 292,586	\$ 344,346	\$ 222,412	\$ 498,780	\$ 148,805	\$ 3,095	\$ 26,445,000	\$ 17,541,822	\$ -	\$ 46,864,335

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	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	509,113	2,184,477	23%
Special Assessments - Off-Roll	-	-	-	-	N/A
Other Financing Sources-Trust Loan Proceeds	-	-	-	-	N/A
Contributions Private Sources	-	-	-	-	N/A
Master HOA Preserve Cost Share	-	-	-	122,450	0%
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 27,856	\$ 481,257	\$ 509,113	\$ 2,306,927	22%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	-	800	800	12,000	7%
Executive					
Professional Management	3,767	3,767	7,533	45,200	17%
Financial and Administrative					
Audit Services	-	-	-	5,800	0%
Accounting Services	1,458	1,458	2,917	17,500	17%
Assessment Roll Services	1,458	1,458	2,917	17,500	17%
Arbitrage Rebate Services	-	250	250	3,000	8%
Other Contractual Services					
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 November 30, 2024

Description	October	November	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	-	-	-	2,000	0%
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	-	-	-	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
Other General Government Services					
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 November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System					
Professional Services					
Asset Management	-	1,667	1,667	20,000	8%
Consumptive Use Permit Monitor	-	1,200	1,200	16,000	8%
Utility Services					
Electric - Pump Station	-	3,163	3,163	36,000	9%
Electric - Recharge Pumps	-	473	473	42,000	1%
Wireless - Pump Station	-	-	-	1,350	0%
Repairs and Maintenance					
Pump Station and Wells	-	-	-	30,000	0%
Recharge Pumps	-	-	-	8,500	0%
Main Line Irrigation System	-	-	-	7,500	0%
Contingencies	-	-	-	6,900	0%
Capital Outlay					
New Meter and Backup Pump/Motor	-	-	-	155,000	0%
Stormwater Management Services					
Preserve Area Maintenance					
Environmental Engineering Consultant					
Task 1 - Bid Documents	-	-	-	-	N/A
Task 2 - Monthly site visits	-	-	-	18,000	0%
Task 3 - Reporting to Regulatory Agencies	-	-	-	7,500	0%
Task 4 - Fish Sampling to US Fish & Wildlife	-	-	-	-	N/A
Task 5 - Attendance at Board Meeting	-	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	N/A
Code Enforcement for Incursion into Preserve	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	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	40,000	8%
NPDES Monitoring	-	-	-	1,800	0%
Repairs & Maintenance					
Aquatic Weed Control	-	29,278	29,278	186,104	16%
Littortal Shelf-Invasive Plant Control/Monitoring	-	5,830	5,830	55,000	11%
Lake Bank Maintenance	-	3,209	3,209	30,000	11%
Water Quality Testing	-	-	-	15,000	0%
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	400	19,055	2%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Capital Outlay					
Fountain Installations	-	-	-	22,725	0%
Littortal Shelf Planting	-	-	-	40,000	0%
Lake Bank Restorations	-	-	-	90,982	0%
Water Control Structures	-	-	-	-	N/A
Contingencies	-	-	-	26,130	0%
Landscaping Services					
Professional Services					
Asset Management	-	2,500	2,500	30,000	8%
Utility Services					
Electric - Landscape Lighting	-	-	-	-	N/A
Potable Water - Fountains	-	366	366	3,700	10%
Community Entrance (Landscaping)					
Repairs and Maintenance					
Landscaping Maintenance	-	25,510	25,510	174,000	15%
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	-	850	850	20,000	4%
Irrigation System	330	-	330	6,000	N/A
Well System	-	-	-	-	N/A
Bridge & Roadway - Main Entrance	-	3,600	3,600	18,000	20%
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	-	1,200	1,200	41,751	3%

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024**

Description	October	November	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	135,803	2,306,927	6%
Total Expenditures and Other Uses:	\$ 42,816	\$ 92,987	\$ 135,803	\$ 2,306,927	6%
Net Increase/ (Decrease) in Fund Balance	(14,960)	388,270	373,310	-	
Fund Balance - Beginning	495,185	480,225	495,185	348,925	
Fund Balance - Ending	\$ 480,225	\$ 868,495	\$ 868,495	\$ 348,925	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	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	1,998	8,700	23%
Prepayment Account	2	2	4	-	N/A
Revenue Account	1,435	1,405	2,840	15,752	18%
Special Assessment Revenue					
Special Assessments - On-Roll	3,402	58,779	62,182	273,784	23%
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	\$ 67,024	\$ 298,236	22%
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)	-	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	\$ 160,572	\$ 257,355	62%
Net Increase/ (Decrease) in Fund Balance	5,852	(99,401)	(93,548)	40,881	
Fund Balance - Beginning	592,542	598,394	592,542	589,073	
Fund Balance - Ending	\$ 598,394	\$ 498,994	\$ 498,994	\$ 629,954	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	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	1,309	5,690	23%
Prepayment Account	1	1	2	-	N/A
Revenue Account	875	857	1,733	9,820	18%
General Redemption Account	11	11	22	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	2,876	49,692	52,568	231,388	23%
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	\$ 55,633	\$ 246,898	23%
Expenditures and Other Uses					
Property Appraiser & Tax Collection Fees	-	-	-	-	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	\$ 138,109	\$ 224,599	61%
Net Increase/ (Decrease) in Fund Balance	4,427	(86,904)	(82,477)	22,299	
Fund Balance - Beginning	375,063	379,490	375,063	372,486	
Fund Balance - Ending	\$ 379,490	\$ 292,586	\$ 292,586	\$ 394,785	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	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	1,423	6,211	23%
Prepayment Account	-	-	-	-	N/A
Revenue Account	1,290	1,265	2,555	14,554	18%
Special Assessment Revenue					
Special Assessments - On-Roll	4,650	80,338	84,989	374,564	23%
Special Assessments - Off-Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
Operating Transfers In (To Other Funds)	490	476	966	-	N/A
Total Revenue and Other Sources:	\$ 7,152	\$ 82,780	\$ 89,932	\$ 395,329	23%
Expenditures and Other Uses					
Property Appraiser & Tax Collection Fees	-	-	-	-	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	\$ 259,682	\$ 366,367	71%
Net Increase/ (Decrease) in Fund Balance	7,152	(176,902)	(169,750)	28,962	
Fund Balance - Beginning	514,096	521,247	514,096	486,227	
Fund Balance - Ending	\$ 521,247	\$ 344,346	\$ 344,346	\$ 515,189	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	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	966	4,211	23%
Prepayment Account	-	-	-	-	N/A
Revenue Account	815	796	1,610	9,437	17%
Special Assessment Revenue					
Special Assessments - On-Roll	3,156	54,526	57,682	254,230	23%
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	60,258	\$ 267,878	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)	-	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	966	-	N/A
Total Expenditures and Other Uses:	\$ 490	\$ 154,426	\$ 154,916	\$ 248,032	N/A
Net Increase/ (Decrease) in Fund Balance	3,971	(98,629)	(94,658)	19,846	
Fund Balance - Beginning	317,070	321,041	317,070	316,091	
Fund Balance - Ending	\$ 321,041	\$ 222,412	\$ 222,412	\$ 335,937	

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 November 30, 2024

Description	October	November	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	2,078	12,119	17%
Prepayment Account	-	1	1	-	N/A
Revenue Account	1,891	1,851	3,742	21,377	18%
Special Assessment Revenue					
Special Assessments - On-Roll	6,849	118,332	125,182	551,562	23%
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	131,003	\$ 585,264	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)	-	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	\$ 344,648	\$ 542,363	N/A
Net Increase/ (Decrease) in Fund Balance	9,795	(223,439)	(213,644)	42,901	
Fund Balance - Beginning	712,424	722,219	712,424	712,535	
Fund Balance - Ending	\$ 722,219	\$ 498,780	\$ 498,780	\$ 755,436	

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Interest Account	54	127	181	-	N/A
Sinking Account	-	-	-	-	N/A
Reserve Account	17	40	57	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	13	30	43	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	7,168	123,843	131,011	-	N/A
Special Assessments - Off-Roll	-	-	-	-	N/A
Debt Proceeds					
Refunding Bond Proceeds					
2024 Refinance (2013 Bonds)	-	-	-	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,252	\$ 124,041	131,293	\$ -	N/A
Expenditures and Other Uses					
Property Appraiser & Tax Collection Fees	-	-	-	-	N/A
Debt Service					
Principal Debt Service - Mandatory					
Series 2024 Bonds (Refinanced 2013 Bonds)	-	6,260,513	6,260,513	-	N/A
Principal Debt Service - Early Redemptions					
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	-	-	N/A
Interest Expense					
Series 2024 Bonds (Refinanced 2013 Bonds)	-	31,623	31,623	-	N/A
Debt Service-Other Costs					
Other Fees and Charges					
Discounts for Early Payment	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 6,292,135	\$ 6,292,135	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	7,252	(6,168,095)	(6,160,843)	-	
Fund Balance - Beginning	6,309,648	6,316,900	6,309,648		
Fund Balance - Ending	\$ 6,316,900	\$ 148,805	\$ 148,805	\$ -	

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

Description	October	November	Year to Date	Total Annual Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Construction Account	-	-	-	-
Cost of Issuance	5	12	18	-
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	\$ 18	\$ -
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	18	-
Fund Balance - Beginning	(148,977)	(148,971)	(148,977)	-
Fund Balance - Ending	\$ (148,971)	\$ (148,959)	\$ (148,959)	\$ -

Prepared by:

JWARD and Associates, LLC