

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2022

FISCAL YEAR 2022

PREPARED BY:

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

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Flow Way Community Development District

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-6</i>
<i>Debt Service Fund</i>	
<i>Series 2013 Bonds</i>	<i>7</i>
<i>Series 2015 Bonds (Phase 3)</i>	<i>8</i>
<i>Series 2015 Bonds (Phase 4)</i>	<i>9</i>
<i>Series 2016 Bonds (Phase 5)</i>	<i>10</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>11</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>12</i>
<i>Capital Project Fund</i>	
<i>Series 2016 Bonds (Phase 5)</i>	<i>13</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>14</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>15</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Flow Way Community Development District
Balance Sheet
for the Period Ending July 31, 2022**

	Governmental Funds			Debt Service Funds				Capital Projects Funds			Account Groups	Totals
	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	(Memorandum Only)
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 60,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,586
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	245,306	160,641	174,534	118,375	256,422	-	-	-	-	1,494,278
Revenue	-	454,819	278,386	173,091	265,581	168,906	394,413	-	-	-	-	1,735,196
Prepayment Account	-	-	881	272	-	-	5	-	-	-	-	1,158
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	25,622	16,785	34,293	-	76,700
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	3,293	1,563	1,321	2,137	1,450	3,147	-	-	-	-	12,910
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	2,957,282	2,957,282
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	26,697,718	26,697,718
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 60,586	\$ 997,112	\$ 526,136	\$ 337,796	\$ 442,252	\$ 288,732	\$ 653,987	\$ 25,622	\$ 16,785	\$ 34,293	\$ 29,655,000	\$ 33,038,299

**Flow Way Community Development District
Balance Sheet
for the Period Ending July 31, 2022**

	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		
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	12,910	-	-	-	-	-	-	-	-	-	-	-	12,910
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	590,000	590,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	29,065,000	29,065,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 12,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,655,000</u>	<u>\$ 29,667,910</u>
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2021 (Audited)	-	970,814	501,555	324,289	434,382	288,732	648,324	21,810	14,237	34,281	-	-	3,238,424
Results from Current Operations	-	26,298	24,581	13,506	7,870	-	5,662	3,812	2,548	12	-	-	84,290
Unassigned													
Beginning: October 1, 2021 (Audited)	335,757	-	-	-	-	-	-	-	-	-	-	-	335,757
Results from Current Operations	(288,081)	-	-	-	-	-	-	-	-	-	-	-	(288,081)
Total Fund Equity and Other Credits	<u>\$ 47,676</u>	<u>\$ 997,112</u>	<u>\$ 526,136</u>	<u>\$ 337,796</u>	<u>\$ 442,252</u>	<u>\$ 288,732</u>	<u>\$ 653,987</u>	<u>\$ 25,622</u>	<u>\$ 16,785</u>	<u>\$ 34,293</u>	<u>\$ -</u>	<u>\$ 3,370,389</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 60,586</u>	<u>\$ 997,112</u>	<u>\$ 526,136</u>	<u>\$ 337,796</u>	<u>\$ 442,252</u>	<u>\$ 288,732</u>	<u>\$ 653,987</u>	<u>\$ 25,622</u>	<u>\$ 16,785</u>	<u>\$ 34,293</u>	<u>\$ 29,655,000</u>	<u>\$ 33,038,299</u>	

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 243,545	0%
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	5,770	145,452	363,408	38,608	19,793	4,801	21,842	1,174	2,467	2	603,317	596,780	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions Private Sources													
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,770	\$ 145,452	\$ 363,408	\$ 38,608	\$ 19,793	\$ 4,801	\$ 21,842	\$ 1,174	\$ 2,467	\$ 2	603,317	\$ 840,325	72%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	2,000	2,000	-	1,000	1,800	1,600	1,000	1,800	1,000	12,200	12,000	102%
Executive													
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	33,333	40,000	83%
Financial and Administrative													
Audit Services	-	1,500	4,000	-	-	-	-	-	-	-	5,500	4,500	122%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	13,333	16,000	83%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	13,333	16,000	83%
Arbitrage Rebate Services	500	-	-	-	-	-	-	1,000	500	-	2,000	3,000	67%
Other Contractual Services													
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	322	322	280	-	-	-	-	-	508	-	1,432	3,500	41%
Trustee Services	-	-	3,450	-	8,036	-	-	-	-	-	11,486	25,450	45%
Dissemination Agent Services	-	5,500	-	-	-	-	-	-	-	-	5,500	5,500	100%
Property Appraiser Fees	-	-	-	-	234	-	-	-	15	-	250	10,000	2%
Bank Services	-	-	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem													
	-	-	-	-	-	-	-	-	-	1,863	1,863	-	N/A
Communications & Freight Services													
Postage, Freight & Messenger	8	39	-	-	-	-	10	-	-	91	148	600	25%
Rentals & Leases													
Meeting Room Rental	-	-	-	-	-	-	-	-	-	4,495	4,495	-	N/A
Computer Services - Website Development													
	-	-	-	-	-	-	-	-	-	850	850	2,000	43%
Insurance													
	10,331	-	-	-	-	-	-	-	-	-	10,331	6,700	154%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Printing & Binding	3	-	-	-	-	566	-	-	3,738	334	4,641	500	928%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	-	-	-	4,273	556	-	1,000	1,686	2,316	9,830	50,000	20%
Boundary Expansion	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Counsel - SFWMD	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Counsel - Litigation	-	8,512	574	2,412	64,421	29,519	1,607	55,557	40,294	82,958	285,855	225,000	127%
Other General Government Services													
Engineering Services - General Fund	435	4,768	3,533	-	-	935	9,957	2,738	3,103	4,781	30,248	50,000	60%
Miscellaneous Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Boardwalk & Golf Cart Review	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Asset Evaluation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	1,688	1,725	-	825	113	4,350	-	N/A
Strategic Operations Plan	-	-	4,993	-	-	11,555	30,083	-	300	138	47,068	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Community Wide Irrigation System													
Professional Services													
Asset Management	-	-	-	-	-	-	-	1,023	-	-	1,023	-	N/A
Consumptive Use Permit Monitor	-	-	-	-	-	300	-	-	-	-	300	-	N/A
Utility Services													
Electric - Pump Station	-	-	-	-	5,527	4,208	3,677	4,460	4,018	3,593	25,483	-	N/A
Electric - Recharge Pumps	-	-	-	-	2,104	1,826	1,237	2,284	2,255	2,238	11,944	-	N/A
Repairs and Maintenance													
Pump Station and Wells	-	-	-	-	310	-	-	1,289	570	824	2,993	-	N/A
Recharge Pumps	-	-	-	-	-	-	-	22,653	-	-	22,653	-	N/A
Main Line Irrigation System	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	750	-	-	750.00	-	N/A
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

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Clearing Downed Trees/Cleanup	-	2,905	-	-	-	338	945	-	-	-	4,188	-	N/A
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Repairs and Maintenance													
Wading Bird Foraging Areas	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Internal Preserves	-	-	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	7,500	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Installation - No Trespassing Signs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake, Lake Bank and Littoral Shelf Maintenance													
Professional Services													
Asset Management	-	-	1,964	-	3,927	1,964	1,964	1,964	1,964	1,964	15,709	15,000	105%
Repairs & Maintenance													
Aquatic Weed Control	-	-	-	-	38,250	12,000	7,900	4,950	4,950	4,950	73,000	120,000	61%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	15,000	0%
Water Quality Testing	-	-	-	-	-	-	-	3,925	-	-	3,925	5,000	79%
Littortal Shelf Planting	-	-	-	-	-	-	-	3,945	2,950	2,950	9,845	10,000	98%
Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Water Control Structures	500	97,310	300	-	-	-	-	-	-	-	98,110	-	N/A
Capital Outlay													
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littortal Shelf Replanting	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Landscaping Services													
Professional Services													
Asset Management	-	-	1,864	-	3,727	2,249	1,864	841	1,864	1,864	14,272	5,000	285%
Utility Services													
Electric	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Community Entrance (Landscaping)	-	-	-	-	-	-	-	-	-	-	-	-	-

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Repairs & Maintenance													
Public Area Landscaping	-	-	-	-	15,860	7,930	7,930	16,486	-	16,177	64,383	106,100	61%
Annuals	-	-	-	-	-	-	-	10,088	-	-	10,088	-	N/A
Lighting	-	-	-	-	-	-	-	-	-	369	369	-	N/A
Fountains	-	-	-	-	-	12,610	1,610	1,360	7,032	805	23,417	-	N/A
Irrigation System	-	-	-	-	115	1,155	400	-	-	-	1,670	25,000	7%
Well System	-	-	-	-	-	690	-	-	-	-	690	10,000	7%
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Supplies													
Mulch	-	-	-	-	-	-	-	-	-	4,468	4,468	15,000	30%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services													
Repairs and Maintenance													
Paver Repairs	-	-	-	-	-	3,900	-	-	-	-	3,900	-	N/A
Reserves for Future Operations													
Future Operations/Restorations	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	18,273	128,855	28,956	8,412	153,785	101,788	78,507	143,312	84,371	145,139	891,399	840,325	106%
Total Expenditures and Other Uses:	\$ 18,273	\$ 128,855	\$ 28,956	\$ 8,412	\$ 153,785	\$ 101,788	\$ 78,507	\$ 143,312	\$ 84,371	\$ 145,139	\$ 891,399	\$ 840,325	106%
Net Increase/ (Decrease) in Fund Balance	(12,504)	16,597	334,452	30,196	(133,992)	(96,987)	(56,666)	(142,138)	(81,903)	(145,137)	(288,081)	-	
Fund Balance - Beginning	335,757	323,253	339,851	674,303	704,499	570,507	473,520	416,854	274,717	192,813	335,757	-	
Fund Balance - Ending	\$ 323,253	\$ 339,851	\$ 674,303	\$ 704,499	\$ 570,507	\$ 473,520	\$ 416,854	\$ 274,717	\$ 192,813	\$ 47,676	47,676	\$ -	

Flow Way Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income													
Interest Account	-	0	-	-	-	-	-	0	0	-	0	8	2%
Sinking Fund	-	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	0	5,845	0	0	0	0	0	5,750	0	0	11,598	11,000	105%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	2	3	2	2	2	18	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	5,214	131,443	328,405	34,889	17,886	4,339	19,738	1,061	2,230	2	545,206	539,344	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,216	\$ 137,289	\$ 328,406	\$ 34,890	\$ 17,889	\$ 4,341	\$ 19,741	\$ 6,813	\$ 2,232	\$ 4	556,823	\$ 550,352	N/A
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Service													
Principal Debt Service - Mandatory													
Series 2013 Bonds	-	120,000	-	-	-	-	-	-	-	-	120,000	\$ 120,000	100%
Principal Debt Service - Early Redemptions													
Series 2013 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2013 Bonds	-	207,063	-	-	-	-	-	203,463	-	-	410,525	417,575	98%
Operating Transfers Out (To Other Funds)													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$327,063	\$0	\$0	\$0	\$0	\$0	\$203,463	\$0	\$0	\$530,525	\$537,575	N/A
Net Increase/ (Decrease) in Fund Balance	5,216	(189,773)	328,406	34,890	17,889	4,341	19,741	(196,649)	2,232	4	26,298	12,777	
Fund Balance - Beginning	970,814	976,030	786,257	1,114,663	1,149,553	1,167,443	1,171,784	1,191,525	994,876	997,108	970,814		
Fund Balance - Ending	\$ 976,030	\$ 786,257	\$ 1,114,663	\$ 1,149,553	\$ 1,167,443	\$ 1,171,784	\$ 1,191,525	\$ 994,876	\$ 997,108	\$ 997,112	997,112	\$ 12,777	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income													
Interest Account	-	0	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	0	2,670	0	0	0	0	0	2,626	0	0	5,297	5,000	106%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	1	1	1	11	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	2,475	62,384	155,864	16,559	8,489	2,059	9,368	504	1,058	1	258,760	255,873	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In													
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,476	\$ 65,055	\$ 155,865	\$ 16,560	\$ 8,491	\$ 2,061	\$ 9,369	\$ 3,131	\$ 1,060	\$ 2	264,069	\$ 260,873	N/A
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Service													
Principal Debt Service - Mandatory													
Series 2015 Bonds (Phase 3)	-	70,000	-	-	-	-	-	-	-	-	70,000	\$ 70,000	100%
Principal Debt Service - Early Redemptions													
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2015 Bonds (Phase 3)	-	85,488	-	-	-	-	-	84,000	-	-	169,488	169,488	100%
Operating Transfers Out (To Other Funds)													
Total Expenditures and Other Uses:	\$0	\$155,488	\$0	\$0	\$0	\$0	\$0	\$84,000	\$0	\$0	\$239,488	\$239,488	N/A
Net Increase/ (Decrease) in Fund Balance	2,476	(90,433)	155,865	16,560	8,491	2,061	9,369	(80,869)	1,060	2	24,581	21,385	
Fund Balance - Beginning	501,555	504,031	413,598	569,463	586,023	594,513	596,574	605,943	525,074	526,134	501,555	-	
Fund Balance - Ending	\$ 504,031	\$ 413,598	\$ 569,463	\$ 586,023	\$ 594,513	\$ 596,574	\$ 605,943	\$ 525,074	\$ 526,134	\$ 526,136	526,136	\$ 21,385	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income													
Interest Account	-	0	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	0	1,756	0	0	0	0	0	1,727	0	0	3,484	3,500	100%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	1	1	1	1	7	8	84%
General Redemption Account	0	0	0	0	0	0	0	0	0	0	0	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	2,092	52,736	131,758	13,998	7,176	1,741	7,919	426	895	1	218,740	216,342	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)													
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,093	\$ 54,492	\$ 131,758	\$ 13,998	\$ 7,177	\$ 1,742	\$ 7,920	\$ 2,154	\$ 895	\$ 2	222,231	\$ 219,850	N/A
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Service													
Principal Debt Service - Mandatory													
Series 2015 Bonds (Phase 4)	-	55,000	-	-	-	-	-	-	-	-	55,000	\$ 55,000	100%
Principal Debt Service - Early Redemptions													
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2015 Bonds (Phase 4)	-	77,413	-	-	-	-	-	76,313	-	-	153,725	153,994	100%
Operating Transfers Out (To Other Funds)													
Total Expenditures and Other Uses:	\$0	\$132,413	\$0	\$0	\$0	\$0	\$0	\$76,313	\$0	\$0	\$208,725	\$208,994	N/A
Net Increase/ (Decrease) in Fund Balance	2,093	(77,920)	131,758	13,998	7,177	1,742	7,920	(74,158)	895	2	13,506	10,856	
Fund Balance - Beginning	324,289	326,382	248,462	380,220	394,218	401,395	403,137	411,057	336,899	337,794	324,289		
Fund Balance - Ending	\$ 326,382	\$ 248,462	\$ 380,220	\$ 394,218	\$ 401,395	\$ 403,137	\$ 411,057	\$ 336,899	\$ 337,794	\$ 337,796	337,796	\$ 10,856	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income													
Interest Account	-	0	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	0	1,893	0	0	0	0	0	1,862	0	0	3,757	3,700	102%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	2	1	1	1	10	12	86%
Special Assessment Revenue													
Special Assessments - On-Roll	3,384	85,315	213,158	22,646	11,609	2,816	12,811	689	1,447	1	353,877	350,060	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds													
Operating Transfers In (To Other Funds)													
Total Revenue and Other Sources:	\$ 3,385	\$ 87,210	\$ 213,158	\$ 22,646	\$ 11,611	\$ 2,818	\$ 12,813	\$ 2,553	\$ 1,448	\$ 2	357,644	\$ 353,772	N/A
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Service													
Principal Debt Service - Mandatory													
Series 2016 Bonds (Phase 5)	-	105,000	-	-	-	-	-	-	-	-	105,000	\$ 105,000	100%
Principal Debt Service - Early Redemptions													
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2016 Bonds (Phase 5)	-	121,374	-	-	-	-	-	119,589	-	-	240,963	240,963	100%
Operating Transfers Out (To Other Funds)													
Total Expenditures and Other Uses:	\$0	\$228,267	\$0	\$0	\$0	\$0	\$0	\$121,451	\$55	\$0	\$349,774	\$345,963	N/A
Net Increase/ (Decrease) in Fund Balance	3,385	(141,057)	213,158	22,646	11,611	2,818	12,813	(118,899)	1,394	2	7,870	7,809	
Fund Balance - Beginning	434,382	437,767	296,710	509,868	532,514	544,124	546,942	559,755	440,856	442,250	434,382		
Fund Balance - Ending	\$ 437,767	\$ 296,710	\$ 509,868	\$ 532,514	\$ 544,124	\$ 546,942	\$ 559,755	\$ 440,856	\$ 442,250	\$ 442,252	442,252	\$ 7,809	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income													
Interest Account	-	0	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	0	1,284	0	0	0	0	0	1,263	0	0	2,547	2,200	116%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	1	1	1	1	7	8	82%
Special Assessment Revenue													
Special Assessments - On-Roll	2,296	57,890	144,637	15,366	7,877	1,911	8,693	467	982	1	240,121	237,599	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds													
Operating Transfers In (To Other Funds)													
Total Revenue and Other Sources:	\$ 2,297	\$ 59,175	\$ 144,637	\$ 15,366	\$ 7,878	\$ 1,912	\$ 8,694	\$ 1,731	\$ 983	\$ 2	242,675	\$ 239,807	N/A
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Service													
Principal Debt Service - Mandatory													
Series 2017 Bonds (Phase 6)	-	70,000	-	-	-	-	-	-	-	-	70,000	\$ 70,000	100%
Principal Debt Service - Early Redemptions													
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2017 Bonds (Phase 6)	-	82,713	-	-	-	-	-	81,488	-	-	164,200	164,200	100%
Debt Service-Other Costs													
Operating Transfers Out (To Other Funds)	0	1,284	0	0	0	0	0	1,263	0	0	2,547	-	N/A
Total Expenditures and Other Uses:	\$0	\$153,996	\$0	\$0	\$0	\$0	\$0	\$82,750	\$0	\$0	\$236,747	\$234,200	N/A
Net Increase/ (Decrease) in Fund Balance	2,297	(94,822)	144,637	15,366	7,878	1,912	8,694	(81,019)	983	1	5,928	5,607	
Fund Balance - Beginning	282,804	285,101	190,279	334,916	350,283	358,161	360,073	368,767	287,747	288,730	282,804		
Fund Balance - Ending	\$ 285,101	\$ 190,279	\$ 334,916	\$ 350,283	\$ 358,161	\$ 360,073	\$ 368,767	\$ 287,747	\$ 288,730	\$ 288,732	288,732	\$ 5,607	

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 July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income													
Interest Account	-	0	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Account	-	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	1	11	2,700	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	0	2	2	2	2	2	2	15	1,100	1%
Special Assessment Revenue													
Special Assessments - On-Roll	4,983	125,627	313,875	33,346	17,095	4,147	18,865	1,014	2,131	2	521,084	515,479	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds													
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,986	\$ 125,630	\$ 313,876	\$ 33,347	\$ 17,098	\$ 4,150	\$ 18,868	\$ 1,017	\$ 2,134	\$ 4	521,110	\$ 519,279	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)	-	170,000	-	-	-	-	-	-	-	-	170,000	\$ 170,000	100%
Principal Debt Service - Early Redemptions													
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2019 Bonds (Phase 7,8,Hatcher)	-	174,143	-	-	-	-	-	171,295	-	-	345,438	345,438	100%
Debt Service-Other Costs													
Operating Transfers Out (To Other Funds)	1	1	1	1	1	1	1	1	1	1	11	-	N/A
Total Expenditures and Other Uses:	\$1	\$344,144	\$1	\$1	\$1	\$1	\$1	\$171,296	\$1	\$1	\$515,448	\$515,438	N/A
Net Increase/ (Decrease) in Fund Balance	4,985	(218,514)	313,875	33,346	17,097	4,149	18,867	(170,279)	2,133	3	5,662	3,841	
Fund Balance - Beginning	648,324	653,309	434,795	748,671	782,017	799,114	803,263	822,129	651,851	653,983	648,324		
Fund Balance - Ending	\$ 653,309	\$ 434,795	\$ 748,671	\$ 782,017	\$ 799,114	\$ 803,263	\$ 822,129	\$ 651,851	\$ 653,983	\$ 653,987	653,987	\$ 3,841	

**Flow Way Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income												
Construction Account	0	0	0	0	0	0	0	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds												
Operating Transfers In (From Other Funds)	0	1,893	0	0	0	0	0	1,862	55	0	3,811	-
Total Revenue and Other Sources:	\$ 0	\$ 1,893	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,863	\$ 55	\$ 0	\$ 3,812	\$ -
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												
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay												
Construction in Progress												
-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance												
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	\$ -
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	0	1,893	0	0	0	0	0	1,863	55	0	3,812	-
Fund Balance - Beginning	21,810	21,810	23,704	23,704	23,704	23,704	23,705	23,705	25,567	25,622	21,810	-
Fund Balance - Ending	\$ 21,810	\$ 23,704	\$ 23,704	\$ 23,704	\$ 23,704	\$ 23,705	\$ 23,705	\$ 25,567	\$ 25,622	\$ 25,622	\$ 25,622	\$ -

**Flow Way Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income												
Construction Account	0	0	0	0	0	0	0	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds												
Operating Transfers In (From Other Funds)	0	1,284	0	0	0	0	0	1,263	0	0	2,547	-
Total Revenue and Other Sources:	\$ 0	\$ 1,284	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,263	\$ 0	\$ 0	\$ 2,548	\$ -
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	0	1,284	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,263	\$ 0	\$ 0	\$ 2,548	-
Fund Balance - Beginning	14,237	14,237	\$ 15,521	\$ 15,521	\$ 15,521	\$ 15,521	\$ 15,521	\$ 15,521	\$ 16,784	\$ 16,784	14,237	-
Fund Balance - Ending	\$ 14,237	\$ 15,521	\$ 15,521	\$ 15,521	\$ 15,521	\$ 15,521	\$ 15,521	\$ 16,784	\$ 16,784	\$ 16,785	\$ 16,785	\$ -

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 July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income												
Construction Account	0	0	0	0	0	0	0	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds												
Contributions from Private Sources												
Operating Transfers In (From Other Funds)	1	1	1	1	1	1	1	1	1	1	11	-
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 12	\$ -
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 12	\$ -
Fund Balance - Beginning	34,281	34,282	34,283	34,285	34,286	34,287	34,288	34,289	34,291	34,292	34,281	-
Fund Balance - Ending	\$ 34,282	\$ 34,283	\$ 34,285	\$ 34,286	\$ 34,287	\$ 34,288	\$ 34,289	\$ 34,291	\$ 34,292	\$ 34,293	\$ 34,293	\$ -