

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2023

FISCAL YEAR 2023

PREPARED BY:

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

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Flow Way Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Flow Way Community Development District
Balance Sheet
for the Period Ending April 30, 2023**

	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	\$ 1,741,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,741,536
Debt Service Fund												
Interest Account	-	199,563	82,406	74,775	117,196	80,263	168,448	-	-	-	-	722,650
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	245,306	160,641	174,589	118,375	256,422	-	-	-	-	1,494,332
Revenue	-	408,118	263,815	151,601	230,376	148,695	342,967	-	-	-	-	1,545,571
Prepayment Account	-	-	5,002	5,000	-	-	30,023	-	-	-	-	40,026
General Redemption Account	-	-	-	2,482	-	-	-	-	-	-	-	2,482
Construction	-	-	-	-	-	-	-	27,664	18,203	35,600	-	81,467
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	59,823	28,389	23,987	38,840	26,373	57,190	-	-	-	-	234,602
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable												
Accounts Receivable	472,420	-	-	-	-	-	-	-	-	-	-	472,420
Deposits - FPL	10,076	-	-	-	-	-	-	-	-	-	-	10,076
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	4,039,664	4,039,664
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	24,410,336	24,410,336
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 2,224,031	\$ 1,206,504	\$ 624,919	\$ 418,486	\$ 561,000	\$ 373,705	\$ 855,049	\$ 27,664	\$ 18,203	\$ 35,600	\$ 28,450,000	\$ 34,795,162

**Flow Way Community Development District
Balance Sheet
for the Period Ending April 30, 2023**

	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)	234,602	-	-	-	-	-	-	-	-	-	-	-	234,602
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue	\$ 472,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,420
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	-	-	-	-	-	28,450,000	-	28,450,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 707,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,450,000	\$ -	\$ 29,157,022
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2022 (Audited)	-	997,116	526,139	337,797	442,254	373,705	653,990	25,623	16,785	34,296	-	-	3,407,705
Results from Current Operations	-	209,388	98,780	80,689	118,746	-	201,059	2,041	1,418	1,305	-	-	713,425
Unassigned													
Beginning: October 1, 2022 (Audited)	(65,145)	-	-	-	-	-	-	-	-	-	-	-	(65,145)
Results from Current Operations	1,582,154	-	-	-	-	-	-	-	-	-	-	-	1,582,154
Total Fund Equity and Other Credits	\$ 1,517,009	\$ 1,206,504	\$ 624,919	\$ 418,486	\$ 561,000	\$ 373,705	\$ 855,049	\$ 27,663	\$ 18,203	\$ 35,600	\$ -	\$ -	\$ 5,638,140
Total Liabilities, Fund Equity and Other Credits	\$ 2,224,031	\$ 1,206,504	\$ 624,919	\$ 418,486	\$ 561,000	\$ 373,705	\$ 855,049	\$ 27,663	\$ 18,203	\$ 35,600	\$ 28,450,000	\$ -	\$ 34,795,162

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ (85,253)	0%
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	12,295	407,003	985,271	51,356	58,264	28,698	38,518	1,581,405	1,594,494	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Other Financing Sources-Trust Loan Proceeds	500,000	-	-	-	-	-	-	500,000	500,000	N/A
Contributions Private Sources	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 512,295	\$ 407,003	\$ 985,271	\$ 51,356	\$ 58,264	\$ 28,698	\$ 38,518	2,081,405	\$ 2,009,241	104%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's Fees	-	2,000	800	-	1,200	800	1,800	6,600	12,000	55%
Executive										
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	23,333	40,000	58%
Financial and Administrative										
Audit Services	-	-	-	5,600	-	-	-	5,600	5,700	98%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	9,333	16,000	58%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	9,333	16,000	58%
Arbitrage Rebate Services	-	-	500	1,500	500	-	-	2,500	3,000	83%
Other Contractual Services										
Recording and Transcription	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	277	273	-	-	280	-	830	3,500	24%
Trustee Services	-	3,950	-	8,573	-	-	-	12,523	26,665	47%
Dissemination Agent Services	-	-	-	-	-	5,500	-	5,500	5,500	100%
Property Appraiser Fees	2,750	-	-	296	-	-	-	3,046	10,000	30%
Bank Services	15	11	-	-	-	-	-	26	300	9%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services										

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	-	229	-	-	-	-	-	229	250	92%
Rentals & Leases										
Meeting Room Rental	-	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development	-	-	-	-	-	-	-	-	2,000	0%
Insurance	-	11,196	-	-	-	-	-	11,196	15,000	75%
Printing & Binding	-	-	-	-	-	-	-	-	250	0%
Office Supplies	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	1,967	4,659	1,845	-	-	-	8,470	20,000	42%
Special Counsel - Litigation	-	35,667	22,705	-	-	11,317	-	69,690	175,000	40%
Special Counsel - Court Reporter/Arbitrator	-	-	4,005	-	-	945	725	5,675	-	N/A
Special Counsel - Experts for Legal Fees	-	-	-	-	-	-	-	-	-	N/A
Special Counsel - Appellate Court	-	-	-	-	-	3,953	-	3,953	-	N/A
Truist Loan - Legal Fees	20,000	-	-	-	-	-	-	20,000	19,000	105%
Other General Government Services										
Engineering Services - General Fund	-	3,045	2,388	2,150	4,083	8,744	-	20,409	55,000	37%
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
Community Wide Irrigation System										
Professional Services										
Asset Management	-	938	938	938	-	1,875	-	4,688	11,250	42%
Consumptive Use Permit Monitor	-	-	-	-	-	-	-	-	16,000	0%
Utility Services										
Electric - Pump Station	-	3,014	-	-	-	21,042	-	24,056	32,000	75%
Electric - Recharge Pumps	-	112	-	932	2,466	3,076	28	6,614	8,000	83%
Repairs and Maintenance										

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Pump Station and Wells	410	155	572	410	1,960	965	1,246	5,718	30,000	19%
Recharge Pumps	-	-	-	-	-	-	-	-	8,500	0%
Main Line Irrigation System	-	-	-	-	-	-	-	-	6,600	0%
Contingencies	-	-	-	-	-	-	-	-	5,957	0%
Capital Outlay										
New Meter and Backup Pump/Motor	-	-	-	150	-	3,161	-	3,311	28,000	12%
Stormwater Management Services										
Preserve Area Maintenance										
Environmental Engineering Consultant										
Task 1 - Bid Documents	-	-	-	-	-	-	-	-	-	N/A
Task 2 - Monthly site visits	-	-	-	-	-	-	-	-	13,350	0%
Task 3 - Reporting to Regulatory Agencies	-	-	-	-	-	-	-	-	8,000	0%
Task 4 - Fish Sampling to US Fish & Wildlife	-	-	-	-	-	-	-	-	10,350	0%
Task 5 - Attendance at Board Meeting	-	-	-	-	-	-	-	-	1,000	0%
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	1,000	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance										
Wading Bird Foraging Areas	-	-	-	-	-	-	-	-	1,523	0%
Internal Preserves	-	-	-	-	-	-	-	-	6,598	0%
Western Preserve	-	-	-	-	-	-	-	-	3,333	0%
Northern Preserve Area 1	-	-	-	-	-	-	-	-	3,333	0%
Northern Preserve Area 2	-	-	-	-	-	-	-	-	3,334	0%
Northern Preserve Areas 1&2	-	-	-	-	-	-	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	5,000	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	N/A
Installation - No Trespassing Signs	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay										
Internal and External	-	-	-	-	-	-	-	-	55,000	0%
Lake, Lake Bank and Littoral Shelf Maintenance										
Professional Services										

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	1,800	1,800	1,800	-	3,600	-	9,000	21,600	42%
NPDES Monitoring	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance										
Aquatic Weed Control	-	5,100	5,100	7,500	-	36,175	-	53,875	104,000	52%
Littortal Shelf-Invasive Plant Control/Monitoring	-	2,800	2,800	4,500	-	-	-	10,100	66,000	15%
Lake Bank Maintenance	-	-	-	-	-	1,990	1,990	3,980	15,000	27%
Water Quality Testing	-	-	-	-	-	-	-	-	14,500	0%
Littortal Shelf Planting	-	-	-	-	-	-	-	-	10,000	0%
Aeration System	-	-	-	-	-	-	-	-	-	N/A
Control Structures, Catch Basins & Outfalls	-	-	-	-	-	-	2,907	2,907	12,000	24%
Contingencies	-	-	-	-	-	-	-	-	15,505	0%
Capital Outlay										
Fountain Installations	-	-	-	-	-	-	-	-	-	N/A
Littortal Shelf Planting	-	-	-	-	-	-	-	-	4,000	0%
Lake Bank Restorations	-	2,740	700	600	-	400	-	4,440	183,128	2%
Water Control Structures	-	-	-	-	-	6,400	-	6,400	31,000	21%
Contingencies	-	-	-	450	-	-	-	450	-	N/A
Landscaping Services										
Professional Services										
Asset Management	-	771	771	771	-	1,542	-	3,854	9,250	42%
Utility Services										
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	19,600	0%
Potable Water - Fountains	-	-	-	-	-	-	-	-	2,400	0%
Community Entrance (Landscaping)										
Repairs and Maintenance										
Landscaping Maintenance	-	7,930	7,930	-	-	23,790	7,930	47,580	95,000	50%
Tree Trimming	-	-	-	-	-	-	-	-	8,000	0%
Landscape Replacements	-	-	-	-	-	10,905	5,396	16,301	10,000	163%
Mulch Installation	-	-	8,686	-	-	-	-	8,686	12,500	69%
Annuals	-	-	-	15,200	-	-	-	15,200	32,000	N/A
Annual Holiday Decorations	-	5,650	5,650	-	-	-	-	11,300	18,000	N/A

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Landscape Lighting	-	-	-	-	-	-	-	-	3,600	N/A
Landscape Monuments	-	-	-	-	-	-	-	-	7,200	N/A
Fountains	-	805	1,285	-	805	6,599	25,270	34,764	18,500	N/A
Bridge & Roadway - Main Entrance	-	-	-	-	-	3,845	-	3,845	13,500	28%
Miscellaneous Repairs	-	-	-	-	-	1,037	-	1,037	3,000	N/A
Contingencies	-	-	-	-	-	2,725	-	2,725	15,491	18%
Debt Service										
Principal	-	-	-	-	-	-	-	-	500,000	N/A
Interest	-	-	-	-	-	-	-	-	12,200	N/A
Reserves and Overall Contingencies										
District Asset Restoration	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	68,800	N/A
Intragovernmental Transfer Out										
	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	29,176	96,329	77,562	59,214	17,014	166,666	53,292	499,252	2,009,241	25%
Total Expenditures and Other Uses:	\$ 29,176	\$ 96,329	\$ 77,562	\$ 59,214	\$ 17,014	\$ 166,666	\$ 53,292	\$ 499,252	\$ 2,009,241	25%
Net Increase/ (Decrease) in Fund Balance	483,119	310,674	907,710	(7,857)	41,250	(137,968)	(14,773)	1,582,154	-	
Fund Balance - Beginning	(65,145)	417,974	728,648	1,636,358	1,628,500	1,669,751	1,531,782	(65,145)	-	
Fund Balance - Ending	\$ 417,974	\$ 728,648	\$ 1,636,358	\$ 1,628,500	\$ 1,669,751	\$ 1,531,782	\$ 1,517,009	1,517,009	\$ -	

Flow Way Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	0	-	-	-	-	-	0	-	#DIV/0!
Sinking Fund	-	0	-	-	-	-	-	0	-	N/A
Reserve Account	5,845	0	0	0	7	97	136	6,087	11,000	55%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	1	1	80	1,090	1,534	2,709	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	4,159	137,688	333,314	17,374	19,711	9,708	13,031	534,984	539,344	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In										
	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,006	\$ 137,690	\$ 333,315	\$ 17,375	\$ 19,798	\$ 10,896	\$ 14,701	543,781	\$ 550,344	N/A
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	930.45	-	-	-	-	-	-	930	\$ -	N/A
Debt Service										
Principal Debt Service - Mandatory										
Series 2013 Bonds	-	130,000	-	-	-	-	-	130,000	\$ 130,000	100%
Principal Debt Service - Early Redemptions										
Series 2013 Bonds	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2013 Bonds	-	203,463	-	-	-	-	-	203,463	410,525	50%
Operating Transfers Out (To Other Funds)										
	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$930	\$333,463	\$0	\$0	\$0	\$0	\$0	\$334,393	\$540,525	N/A
Net Increase/ (Decrease) in Fund Balance	9,076	(195,772)	333,315	17,375	19,798	10,896	14,701	209,388	9,819	
Fund Balance - Beginning	997,116	1,006,192	810,420	1,143,735	1,161,110	1,180,907	1,191,803	997,116		
Fund Balance - Ending	\$ 1,006,192	\$ 810,420	\$ 1,143,735	\$ 1,161,110	\$ 1,180,907	\$ 1,191,803	\$ 1,206,504	1,206,504	\$ 9,819	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	0	-	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	0	-	N/A
Reserve Account	2,670	0	0	0	3	43	60	2,776	5,300	52%
Prepayment Account	-	-	-	-	0	2	2	4	-	N/A
Revenue Account	1	1	1	1	46	629	884	1,562	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	1,974	65,340	158,175	8,245	9,354	4,607	6,184	253,878	255,873	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In										
Debt Proceeds	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,645	\$ 65,342	\$ 158,176	\$ 8,245	\$ 9,403	\$ 5,280	\$ 7,130	258,221	\$ 261,173	N/A
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	442	-	-	-	-	-	-	442	\$ -	N/A
Debt Service										
Principal Debt Service - Mandatory										
Series 2015 Bonds (Phase 3)	-	75,000	-	-	-	-	-	75,000	\$ 75,000	100%
Principal Debt Service - Early Redemptions										
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2015 Bonds (Phase 3)	-	84,000	-	-	-	-	-	84,000	166,406	50%
Operating Transfers Out (To Other Funds)										
Total Expenditures and Other Uses:	\$442	\$159,000	\$0	\$0	\$0	\$0	\$0	\$159,442	\$241,406	N/A
Net Increase/ (Decrease) in Fund Balance	4,203	(93,658)	158,176	8,245	9,403	5,280	7,130	98,780	19,767	
Fund Balance - Beginning	526,139	530,342	436,684	594,859	603,105	612,508	617,788	526,139	-	
Fund Balance - Ending	\$ 530,342	\$ 436,684	\$ 594,859	\$ 603,105	\$ 612,508	\$ 617,788	\$ 624,919	624,919	\$ 19,767	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	0	-	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	0	-	N/A
Reserve Account	1,756	0	0	0	2	27	38	1,823	3,500	52%
Prepayment Account	-	-	-	-	0	0	1	1	-	N/A
Revenue Account	1	1	0	0	30	415	583	1,030	8	12877%
General Redemption Account	0	0	0	0	0	4	6	11	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	1,668	55,208	133,647	6,966	7,903	3,893	5,225	214,509	216,342	99%
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:	\$ 3,424	\$ 55,209	\$ 133,647	\$ 6,966	\$ 7,936	\$ 4,339	\$ 5,853	217,374	\$ 219,850	N/A
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	373.07	-	-	-	-	-	-	373	\$ -	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)	-	76,313	-	-	-	-	-	76,313	151,356	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$373	\$136,313	\$0	\$0	\$0	\$0	\$0	\$136,686	\$211,356	N/A
Net Increase/ (Decrease) in Fund Balance	3,051	(81,104)	133,647	6,966	7,936	4,339	5,853	80,689	8,494	
Fund Balance - Beginning	337,797	340,849	259,745	393,392	400,358	408,294	412,633	337,797		
Fund Balance - Ending	\$ 340,849	\$ 259,745	\$ 393,392	\$ 400,358	\$ 408,294	\$ 412,633	\$ 418,486	418,486	\$ 8,494	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	0	-	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	0	-	N/A
Reserve Account	1,893	0	0	0	2	31	44	1,972	3,700	53%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	45	624	878	1,549	12	12912%
Special Assessment Revenue										
Special Assessments - On-Roll	2,700	89,393	216,402	11,280	12,797	6,303	8,460	347,335	350,060	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Operating Transfers In (To Other Funds)	-	-	-	-	-	54	-	54	-	N/A
Total Revenue and Other Sources:	\$ 4,595	\$ 89,394	\$ 216,402	\$ 11,280	\$ 12,845	\$ 7,013	\$ 9,382	350,911	\$ 353,772	N/A
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	604.09	-	-	-	-	-	-	604	\$ -	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)	-	119,589	-	-	-	-	-	119,589	236,785	51%
Operating Transfers Out (To Other Funds)	0	1,893	0	0	2	31	44	1,972	-	N/A
Total Expenditures and Other Uses:	\$604	\$231,482	\$0	\$0	\$2	\$31	\$44	\$232,164	\$346,785	N/A
Net Increase/ (Decrease) in Fund Balance	3,990	(142,088)	216,402	11,280	12,842	6,981	9,338	118,746	6,987	
Fund Balance - Beginning	442,254	446,245	304,157	520,559	531,839	544,682	551,663	442,254		
Fund Balance - Ending	\$ 446,245	\$ 304,157	\$ 520,559	\$ 531,839	\$ 544,682	\$ 551,663	\$ 561,000	561,000	\$ 6,987	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	0	-	-	-	-	-	0	-	N/A
Sinking Fund	-	0	-	-	-	-	-	0	-	N/A
Reserve Account	1,284	0	0	0	2	21	30	1,337	2,200	61%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	30	411	578	1,021	8	12757%
Special Assessment Revenue										
Special Assessments - On-Roll	1,834	60,700	146,943	7,659	8,689	4,280	5,745	235,849	237,599	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,118	\$ 60,701	\$ 146,943	\$ 7,659	\$ 8,721	\$ 4,712	\$ 6,353	238,207	\$ 239,807	N/A
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	410.19	-	-	-	-	-	-	410	\$ -	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)	-	81,488	-	-	-	-	-	81,488	161,750	50%
Debt Service-Other Costs										
Operating Transfers Out (To Other Funds)	0	1,284	0	0	2	21	30	1,337	-	N/A
Total Expenditures and Other Uses:	\$410	\$152,771	\$0	\$0	\$2	\$21	\$30	\$153,235	\$231,750	N/A
Net Increase/ (Decrease) in Fund Balance	2,708	(92,070)	146,943	7,659	8,719	4,691	6,323	84,972	8,057	
Fund Balance - Beginning	288,733	291,441	199,370	346,313	353,972	362,692	367,383	288,733		
Fund Balance - Ending	\$ 291,441	\$ 199,370	\$ 346,313	\$ 353,972	\$ 362,692	\$ 367,383	\$ 373,705	373,705	\$ 8,057	

Flow Way Community Development District
Debt Service Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	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	1	1	1	34	462	649	1,150	15	7665%
Prepayment Account	-	-	-	-	-	0	23	23	-	N/A
Revenue Account	2	2	0	0	67	919	1,293	2,282	15	15214%
Special Assessment Revenue										
Special Assessments - On-Roll	3,976	131,627	318,643	16,609	18,843	9,281	-	498,979	515,479	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	29,502	12,457	41,959	-	N/A
Debt Proceeds										
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,979	\$ 131,630	\$ 318,644	\$ 16,610	\$ 18,944	\$ 40,164	\$ 14,422	544,394	\$ 515,509	N/A
Expenditures and Other Uses										
Property Appraiser & Tax Collection Fees	889.49	-	-	-	-	-	-	889	\$ -	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)	-	171,295	-	-	-	-	-	171,295	339,743	50%
Debt Service-Other Costs										
Operating Transfers Out (To Other Funds)	1	1	1	1	34	462	649	1,150	-	N/A
Total Expenditures and Other Uses:	\$891	\$341,296	\$1	\$1	\$34	\$462	\$649	\$343,334	\$509,743	N/A
Net Increase/ (Decrease) in Fund Balance	3,088	(209,666)	318,643	16,609	18,910	39,702	13,773	201,059	5,766	
Fund Balance - Beginning	653,990	657,078	447,412	766,055	782,664	801,574	841,276	653,990		
Fund Balance - Ending	\$ 657,078	\$ 447,412	\$ 766,055	\$ 782,664	\$ 801,574	\$ 841,276	\$ 855,049	855,049	\$ 5,766	

**Flow Way Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income									
Construction Account	0	0	0	0	4	50	70	124	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Debt Proceeds									
Operating Transfers In (From Other Funds)	0	1,893	0	0	2	31	44	1,972	-
Total Revenue and Other Sources:	\$ 0	\$ 1,893	\$ 0	\$ 0	\$ 6	\$ 81	\$ 114	\$ 2,095	\$ -
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ -	\$ 55	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54	\$ -	\$ 55	\$ -
Net Increase/ (Decrease) in Fund Balance	0	1,893	\$ 0	\$ 0	\$ 6	\$ 27	\$ 114	\$ 2,041	-
Fund Balance - Beginning	25,623	25,623	\$ 27,517	\$ 27,517	\$ 27,517	\$ 27,523	\$ 27,550	25,623	-
Fund Balance - Ending	\$ 25,623	\$ 27,517	\$ 27,517	\$ 27,517	\$ 27,523	\$ 27,550	\$ 27,664	\$ 27,663	\$ -

**Flow Way Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income									
Construction Account	0	0	0	0	2	33	46	81	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Debt Proceeds									
Operating Transfers In (From Other Funds)	0	1,284	0	0	2	21	30	1,337	-
Total Revenue and Other Sources:	\$ 0	\$ 1,284	\$ 0	\$ 0	\$ 4	\$ 54	\$ 76	\$ 1,418	\$ -
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	\$ 4	\$ 54	\$ 76	\$ 1,418	-
Fund Balance - Beginning	16,785	16,785	\$ 18,069	\$ 18,069	\$ 18,069	\$ 18,073	\$ 18,127	16,785	-
Fund Balance - Ending	\$ 16,785	\$ 18,069	\$ 18,069	\$ 18,069	\$ 18,073	\$ 18,127	\$ 18,203	\$ 18,203	\$ -

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 April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income									
Construction Account	0	0	0	0	5	62	88	155	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Debt Proceeds									
-	-	-	-	-	-	-	-	-	-
Contributions from Private Sources									
-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1	1	1	1	34	462	649	1,150	-
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ 1	\$ 1	\$ 39	\$ 524	\$ 737	\$ 1,305	\$ -
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	\$ 39	\$ 524	\$ 737	\$ 1,305	-
Fund Balance - Beginning	34,296	34,297	34,298	34,299	34,300	34,339	34,863	34,296	-
Fund Balance - Ending	\$ 34,297	\$ 34,298	\$ 34,299	\$ 34,300	\$ 34,339	\$ 34,863	\$ 35,600	\$ 35,600	\$ -