

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2023

FISCAL YEAR 2024

PREPARED BY:

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

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Flow Way Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Flow Way Community Development District
Balance Sheet
for the Period Ending October 31, 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	\$ 564,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564,056
Debt Service Fund												
Interest Account	-	199,563	82,272	74,647	117,196	80,263	167,798	-	-	-	-	721,738
Sinking Account	-	135,000	80,000	60,000	110,000	75,000	175,000	-	-	-	-	635,000
Reserve Account	-	544,845	247,551	162,204	176,428	119,659	255,031	-	-	-	-	1,505,717
Revenue	-	157,412	142,699	49,579	52,262	26,593	72,514	-	-	-	-	501,058
Prepayment Account	-	-	437	192	-	-	1,525	-	-	-	-	2,155
General Redemption Account	-	-	-	2,537	-	-	-	-	-	-	-	2,537
Construction	-	-	-	-	-	-	-	317	213	3,301	-	3,831
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	7,277	3,452	2,917	4,721	3,203	6,952	-	-	-	-	28,523
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	-	-	-	-	-	-	-	-	-	-	3,396,727	3,396,727
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	25,668,273	25,668,273
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,046,552	\$ 1,044,095	\$ 556,410	\$ 352,076	\$ 460,608	\$ 304,718	\$ 678,820	\$ 317	\$ 213	\$ 3,301	\$ 29,065,000	\$ 33,512,110

**Flow Way Community Development District
Balance Sheet
for the Period Ending October 31, 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 & Hatcher)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 - 8)	General Long Term Debt		
Liabilities													
Accounts Payable & Payroll Liabilities	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	28,523	-	-	-	-	-	-	-	-	-	-	-	28,523
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue	\$ 472,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,420
Note Payable	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000.00
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	615,000	615,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	28,450,000	28,450,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 1,001,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,065,000	\$ 30,066,542
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2023 (Unaudited)	-	1,028,586	548,851	346,521	452,770	304,718	670,044	239	160	2,171	-	-	3,354,060
Results from Current Operations	-	15,510	7,560	5,555	7,837	-	8,776	78	53	1,130	-	-	46,499
Unassigned													
Beginning: October 1, 2023 (Unaudited)	211,538	-	-	-	-	-	-	-	-	-	-	-	211,538
Results from Current Operations	(166,528)	-	-	-	-	-	-	-	-	-	-	-	(166,528)
Total Fund Equity and Other Credits	\$ 45,009	\$ 1,044,095	\$ 556,410	\$ 352,076	\$ 460,608	\$ 304,718	\$ 678,820	\$ 317	\$ 213	\$ 3,301	\$ -	\$ -	\$ 3,445,567
Total Liabilities, Fund Equity and Other Credits	\$ 1,046,552	\$ 1,044,095	\$ 556,410	\$ 352,076	\$ 460,608	\$ 304,718	\$ 678,820	\$ 317	\$ 213	\$ 3,301	\$ 29,065,000	\$ -	\$ 33,512,110

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ (143,755)	0%
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	25,498	25,498	1,988,811	1%
Special Assessments - Off-Roll	-	-	-	N/A
Other Financing Sources-Truist Loan Proceeds		-	500,000	N/A
Contributions Private Sources	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 25,498	25,498	\$ 2,345,056	1%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	600	600	12,000	5%
Executive				
Professional Management	3,583	3,583	43,000	8%
Financial and Administrative				
Audit Services	-	-	5,700	0%
Accounting Services	1,333	1,333	16,000	8%
Assessment Roll Services	1,333	1,333	16,000	8%
Arbitrage Rebate Services	-	-	3,000	0%
Other Contractual Services				
Recording and Transcription	-	-	-	N/A
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	26,665	0%
Dissemination Agent Services	-	-	5,500	0%
Property Appraiser Fees	15,175	15,175	5,000	304%
Bank Services	-	-	300	0%

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Postage, Freight & Messenger	-	-	250	0%
Rentals & Leases				
Meeting Room Rental	-	-	-	N/A
Computer Services - Website Development	-	-	2,000	0%
Insurance	97,258	97,258	15,000	648%
Printing & Binding	-	-	250	0%
Office Supplies	-	-	-	N/A
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	25,000	0%
SFWMD - Permit Objection	-	-	-	-
Special Counsel - Litigation	-	-	35,000	0%
Special Counsel - Court Reporter/Arbitrator	-	-	7,500	0%
Special Counsel - Experts for Legal Fees	-	-	10,500	0%
Special Counsel - Appellate Court	-	-	75,000	0%
Trust Loan - Legal Fees	-	-	20,000	0%
Other General Government Services				
Engineering Services - General Fund	-	-	50,000	0%
Bonita Springs - Stormwater Discharge	-	-	10,000	0%
Miscellaneous Services	-	-	-	N/A
Boardwalk & Golf Cart Review	-	-	-	N/A
Asset Evaluation	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	N/A
Strategic Operations Plan	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Community Wide Irrigation System				

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget	% of Budget
Professional Services				
Asset Management	-	-	15,700	0%
Consumptive Use Permit Monitor	-	-	16,000	0%
Utility Services				
Electric - Pump Station	3,354	3,354	32,000	10%
Electric - Recharge Pumps	1,678	1,678	8,000	21%
Repairs and Maintenance				
Pump Station and Wells	-	-	30,000	0%
Recharge Pumps	-	-	8,500	0%
Main Line Irrigation System	-	-	6,600	0%
Contingencies	-	-	6,808	0%
Capital Outlay				
New Meter and Backup Pump/Motor	-	-	45,000	0%
Stormwater Management Services				
Preserve Area Maintenance				
Environmental Engineering Consultant				
Task 1 - Bid Documents	-	-	-	N/A
Task 2 - Monthly site visits	-	-	-	N/A
Task 3 - Reporting to Regulatory Agencies	-	-	-	N/A
Task 4 - Fish Sampling to US Fish & Wildlife	-	-	-	N/A
Task 5 - Attendance at Board Meeting	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	N/A
Code Enforcement for Incursion into Preserve	-	-	-	N/A
Contingencies	-	-	-	N/A
Repairs and Maintenance				
Wading Bird Foraging Areas	-	-	-	N/A
Internal Preserves	-	-	-	N/A
Western Preserve	-	-	-	N/A

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget	% of Budget
Northern Preserve Area 1	-	-	-	N/A
Northern Preserve Area 2	-	-	-	N/A
Northern Preserve Areas 1&2	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	N/A
Code Enforcement for Incursion into Preserve	-	-	-	N/A
Installation - No Trespassing Signs	-	-	-	N/A
Capital Outlay				
Capital Outlay - Stormwater Mgmt	-	-		
Internal and External	-	-	9,000	0%
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Services				
Asset Management	-	-	27,100	0%
NPDES Monitoring	-	-	-	N/A
Repairs & Maintenance				
Aquatic Weed Control	31,877	31,877	120,000	27%
Littortal Shelf-Invasive Plant Control/Monitoring	-	-	35,000	0%
Lake Bank Maintenance	2,963	2,963	15,000	20%
Water Quality Testing	-	-	14,500	0%
Littortal Shelf Planting	-	-	20,000	0%
Aeration System	-	-	-	N/A
Control Structures, Catch Basins & Outfalls	-	-	28,000	0%
Contingencies	-	-	18,600	0%
Capital Outlay				
Fountain Installations	-	-	-	N/A
Littortal Shelf Planting	-	-	10,000	0%
Lake Bank Restorations	-	-	172,298	0%
Water Control Structures	-	-	-	N/A
Contingencies	-	-	-	N/A

**Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget	% of Budget
Landscaping Services				
Professional Services				
Asset Management	-	-	14,000	0%
Utility Services				
Electric - Landscape Lighting	-	-	19,600	0%
Potable Water - Fountains	104	104	2,400	4%
Community Entrance (Landscaping)				
Repairs and Maintenance				
Landscaping Maintenance	-	-	101,000	0%
Tree Trimming	-	-	15,500	0%
Landscape Replacements	-	-	27,500	0%
Mulch Installation	-	-	33,000	0%
Annuals	21,686	21,686	50,000	43%
Annual Holiday Decorations	7,650	7,650	18,000	43%
Landscape Lighting	-	-	3,600	0%
Landscape Monuments	-	-	9,000	0%
Fountains	1,966	1,966	22,500	9%
Irrigation System	400	400	-	N/A
Well System	165	165	-	N/A
Bridge & Roadway - Main Entrance	900	900	13,500	7%
Miscellaneous Repairs		-	3,000	0%
Capital Outlay - Landscaping	-	-	82,500	0%
Contingencies	-	-	23,728	0%
Debt Service				
Principal	-	-	500,000	0%
Interest	-	-	12,200	0%
Reserves and Overall Contingencies				
District Asset Restoration	-	-	158,030	0%
Contingencies	-	-	100,000	0%

Flow Way Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Intragovernmental Transfer Out	-	-	-	N/A
Sub-Total:	192,026	192,026	2,234,503	9%
Total Expenditures and Other Uses:	\$ 192,026	\$ 192,026	\$ 2,234,503	9%
Net Increase/ (Decrease) in Fund Balance	(166,528)	(166,528)	110,553	
Fund Balance - Beginning	211,538	211,538	-	
Fund Balance - Ending	\$ 45,009	45,009	\$ 110,553	

Flow Way Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	6,082	6,082	15,000	41%
Prepayment Account	-	-	-	N/A
Revenue Account	2,151	2,151	9,000	24%
Special Assessment Revenue				
Special Assessments - On-Roll	7,277	7,277	577,069	1%
Special Assessments - Off-Roll	-	-	-	N/A
Intragovernmental Transfer In				
	-	-	-	N/A
Total Revenue and Other Sources:	\$ 15,510	15,510	\$ 601,069	N/A
Expenditures and Other Uses				
Property Appraiser & Tax Collection Fees	-	-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2013 Bonds	-	-	\$ 130,000	0%
Principal Debt Service - Early Redemptions				
Series 2013 Bonds	-	-	-	N/A
Interest Expense				
Series 2013 Bonds	-	-	395,075	0%
Operating Transfers Out (To Other Funds)				
	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$0	\$525,075	N/A
Net Increase/ (Decrease) in Fund Balance	15,510	15,510	75,994	
Fund Balance - Beginning	1,028,586	1,028,586		
Fund Balance - Ending	\$ 1,044,095	1,044,095	\$ 75,994	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	2,772	2,772	11,000	25%
Prepayment Account	2	2	-	N/A
Revenue Account	1,334	1,334	7,500	18%
Special Assessment Revenue				
Special Assessments - On-Roll	3,452	3,452	273,784	1%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	N/A
Intragovernmental Transfers In				
Debt Proceeds	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,560	7,560	\$ 292,284	N/A
Expenditures and Other Uses				
Property Appraiser & Tax Collection Fees	-	-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 3)	-	-	\$ 80,000	0%
Principal Debt Service - Early Redemptions				
Series 2015 Bonds (Phase 3)	-	-	-	N/A
Interest Expense				
Series 2015 Bonds (Phase 3)	-	-	162,844	0%
Operating Transfers Out (To Other Funds)				
Total Expenditures and Other Uses:	\$0	\$0	\$242,844	N/A
Net Increase/ (Decrease) in Fund Balance	7,560	7,560	49,440	
Fund Balance - Beginning	548,851	548,851	-	
Fund Balance - Ending	\$ 556,410	556,410	\$ 49,440	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	1,821	1,821	7,000	26%
Prepayment Account	1	1	-	N/A
Revenue Account	806	806	3,500	23%
General Redemption Account	11	11	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	2,917	2,917	231,388	1%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	N/A
Debt Proceeds	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,555	5,555	\$ 241,888	N/A
Expenditures and Other Uses				
Property Appraiser & Tax Collection Fees	-	-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 4)	-	-	\$ 60,000	0%
Principal Debt Service - Early Redemptions				
Series 2015 Bonds (Phase 4)	-	-	-	N/A
Interest Expense				
Series 2015 Bonds (Phase 4)	-	-	147,756	0%
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$0	\$207,756	N/A
Net Increase/ (Decrease) in Fund Balance	5,555	5,555	34,132	
Fund Balance - Beginning	346,521	346,521		
Fund Balance - Ending	\$ 352,076	352,076	\$ 34,132	

**Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	1,970	1,970	8,000	25%
Prepayment Account	-	-	-	N/A
Revenue Account	1,223	1,223	6,000	20%
Special Assessment Revenue				
Special Assessments - On-Roll	4,721	4,721	374,564	1%
Special Assessments - Off-Roll	-	-	-	N/A
Debt Proceeds				
Operating Transfers In (To Other Funds)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,914	7,914	\$ 388,564	N/A
Expenditures and Other Uses				
Property Appraiser & Tax Collection Fees	-	-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2016 Bonds (Phase 5)	-	-	\$ 110,000	0%
Principal Debt Service - Early Redemptions				
Series 2016 Bonds (Phase 5)	-	-	-	N/A
Interest Expense				
Series 2016 Bonds (Phase 5)	-	-	232,000	0%
Operating Transfers Out (To Other Funds)	77	77	-	N/A
Total Expenditures and Other Uses:	\$77	\$77	\$342,000	N/A
Net Increase/ (Decrease) in Fund Balance	7,837	7,837	46,564	
Fund Balance - Beginning	452,770	452,770		
Fund Balance - Ending	\$ 460,608	460,608	\$ 46,564	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund	-	-	-	N/A
Reserve Account	1,336	1,336	3,500	38%
Prepayment Account	-	-	-	N/A
Revenue Account	796	796	3,500	23%
Special Assessment Revenue				
Special Assessments - On-Roll	3,203	3,203	254,231	1%
Special Assessments - Off-Roll	-	-	-	N/A
Debt Proceeds				
Operating Transfers In (To Other Funds)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,335	5,335	\$ 261,231	N/A
Expenditures and Other Uses				
Property Appraiser & Tax Collection Fees	-	-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2017 Bonds (Phase 6)	-	-	\$ 75,000	0%
Principal Debt Service - Early Redemptions				
Series 2017 Bonds (Phase 6)	-	-	-	N/A
Interest Expense				
Series 2017 Bonds (Phase 6)	-	-	159,213	0%
Debt Service-Other Costs				
Operating Transfers Out (To Other Funds)	52	52	-	N/A
Total Expenditures and Other Uses:	\$52	\$52	\$234,213	N/A
Net Increase/ (Decrease) in Fund Balance	5,283	5,283	27,018	
Fund Balance - Beginning	299,435	299,435		
Fund Balance - Ending	\$ 304,718	304,718	\$ 27,018	

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 October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward - Capitalized Interest	\$ -	-	\$ -	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Account	-	-	-	N/A
Reserve Account	1,121	1,121	5,000	22%
Prepayment Account	7	7	-	N/A
Revenue Account	1,817	1,817	8,000	23%
Special Assessment Revenue				
Special Assessments - On-Roll	6,952	6,952	551,562	1%
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:	\$ 9,898	9,898	\$ 564,562	N/A
Expenditures and Other Uses				
Property Appraiser & Tax Collection Fees	-	-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	\$ 175,000	0%
Principal Debt Service - Early Redemptions				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	N/A
Interest Expense				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	332,664	0%
Debt Service-Other Costs				
Operating Transfers Out (To Other Funds)	1,121	1,121	-	N/A
Total Expenditures and Other Uses:	\$1,121	\$1,121	\$507,664	N/A
Net Increase/ (Decrease) in Fund Balance	8,776	8,776	56,898	
Fund Balance - Beginning	670,044	670,044		
Fund Balance - Ending	\$ 678,820	678,820	\$ 56,898	

**Flow Way Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	1	1	-
Cost of Issuance	-	-	-
Debt Proceeds			
		-	-
Operating Transfers In (From Other Funds)	77	77	-
Total Revenue and Other Sources:	\$ 78	\$ 78	\$ -
Expenditures and Other Uses			
Executive			
Professional Management	-	\$ -	\$ -
Other Contractual Services			
Trustee Services	-	\$ -	\$ -
Printing & Binding	-	\$ -	\$ -
Legal Services			
Legal - Series 2016 Bonds (Phase 5)	-	\$ -	-
Other General Government Services			
Capital Outlay			
Stormwater Mgmt-Construction	-	\$ -	\$ -
Construction in Progress	-	\$ -	-
Cost of Issuance			
Series 2016 Bonds (Phase 5)	-	-	\$ -
Underwriter's Discount	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	77.53	\$ 78	-
Fund Balance - Beginning	239	239	-
Fund Balance - Ending	\$ 317	\$ 317	\$ -

Prepared by:

JPWARD and Associates, LLC

**Flow Way Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023**

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	-	\$ -
Interest Income			
Construction Account	1	1	-
Cost of Issuance	-	-	-
Debt Proceeds			
Operating Transfers In (From Other Funds)	52	52	-
Total Revenue and Other Sources:	\$ 53	\$ 53	\$ -
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	53	\$ 53	-
Fund Balance - Beginning	160	160	-
Fund Balance - Ending	\$ 213	\$ 213	\$ -

Prepared by:

JPWARD and Associates, LLC

**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 October 31, 2023**

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	-	\$ -
Interest Income			
Construction Account	9	9	-
Cost of Issuance	-	-	-
Retainage Account	-	-	-
Debt Proceeds			
		-	-
Contributions from Private Sources			
		-	-
Operating Transfers In (From Other Funds)	1,121	1,121	-
Total Revenue and Other Sources:	\$ 1,130	\$ 1,130	\$ -
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	\$ 1,130	\$ 1,130	-
Fund Balance - Beginning	2,171	2,171	-
Fund Balance - Ending	\$ 3,301	\$ 3,301	\$ -