

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2022

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 December 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	\$ 3,520,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,520,489
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	-	127,212	122,062	38,538	35,997	17,422	53,125	-	-	-	-	394,354
Prepayment Account	-	-	881	272	-	-	5	-	-	-	-	1,158
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	27,517	18,069	34,299	-	79,885
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	477,523	226,610	191,470	310,028	210,516	456,504	-	-	-	-	1,872,652
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable												
Accounts Receivable	472,420	-	-	-	-	-	-	-	-	-	-	472,420
Deposits - FPL	11,226	-	-	-	-	-	-	-	-	-	-	11,226
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	3,418,601	3,418,601
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	(3,443,601)	(3,443,601)
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 4,004,134	\$ 1,143,735	\$ 594,859	\$ 393,392	\$ 520,559	\$ 346,313	\$ 766,055	\$ 27,517	\$ 18,069	\$ 34,299	\$ (25,000)	\$ 7,823,933

**Flow Way Community Development District
Balance Sheet
for the Period Ending December 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)	1,872,652	-	-	-	-	-	-	-	-	-	-	-	-	1,872,652
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable Revenue	\$ 472,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,420
Bonds Payable														
Current Portion	-	-	-	-	-	-	-	-	-	-	-	590,000	590,000	590,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	(615,000)	(615,000)	(615,000)
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 2,345,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000)	\$ 2,320,071	\$ 2,320,071
Fund Equity and Other Credits														
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance														
Restricted														
Beginning: October 1, 2021 (Unaudited)	-	997,116	526,139	337,797	442,254	346,313	653,990	25,623	16,785	34,296	-	-	-	3,380,313
Results from Current Operations	-	146,619	68,721	55,594	78,305	-	112,065	1,894	1,284	4	-	-	-	464,485
Unassigned														
Beginning: October 1, 2021 (Unaudited)	(65,145)	-	-	-	-	-	-	-	-	-	-	-	-	(65,145)
Results from Current Operations	1,724,208	-	-	-	-	-	-	-	-	-	-	-	-	1,724,208
Total Fund Equity and Other Credits	\$ 1,659,063	\$ 1,143,735	\$ 594,859	\$ 393,392	\$ 520,559	\$ 346,313	\$ 766,055	\$ 27,517	\$ 18,069	\$ 34,299	\$ -	\$ -	\$ 5,503,861	\$ 5,503,861
Total Liabilities, Fund Equity and Other Credits	\$ 4,004,134	\$ 1,143,735	\$ 594,859	\$ 393,392	\$ 520,559	\$ 346,313	\$ 766,055	\$ 27,517	\$ 18,069	\$ 34,299	\$ (25,000)	\$ -	\$ 7,823,933	\$ 7,823,933

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

Description	October	November	December	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	1,404,569	1,594,494	88%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Other Financing Sources-Truist 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	1,904,569	\$ 2,009,241	95%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	-	2,000	800	2,800	12,000	23%
Executive						
Professional Management	3,333	3,333	3,333	10,000	40,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	5,700	0%
Accounting Services	1,333	1,333	1,333	4,000	16,000	25%
Assessment Roll Services	1,333	1,333	1,333	4,000	16,000	25%
Arbitrage Rebate Services	-	-	500	500	3,000	17%
Other Contractual Services						
Recording and Transcription	-	-	-	-	-	N/A
Legal Advertising	-	277	273	550	3,500	16%
Trustee Services	-	3,950	-	3,950	26,665	15%
Dissemination Agent Services	-	-	-	-	5,500	0%
Property Appraiser Fees	2,750	-	-	2,750	10,000	28%
Bank Services	15	11	-	26	300	9%

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	N/A
Communications & Freight Services						
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	6,625	20,000	33%
Boundary Expansion	-	-	-	-	-	N/A
Special Counsel - SFWMD	-	-	-	-	-	N/A
Special Counsel - Litigation	-	35,667	4,005	39,672	175,000	23%
Truist Loan Fees	20,000	-	-	20,000	19,000	105%
Other General Government Services						
Engineering Services - General Fund	-	3,045	2,388	5,433	55,000	10%
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	1,875	-	N/A
Consumptive Use Permit Monitor	-	-	-	-	-	N/A

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Utility Services						
Electric - Pump Station	-	3,014	-	3,014	-	N/A
Electric - Recharge Pumps	-	112	-	112	-	N/A
Repairs and Maintenance						
Pump Station and Wells	410	155	572	1,137	-	N/A
Recharge Pumps	-	-	-	-	-	N/A
Main Line Irrigation System	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	N/A
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

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Installation - No Trespassing Signs	-	-	-	-	-	N/A
Capital Outlay						
Internal and External	-	-	-	-	55,000	0%
Lake, Lake Bank and Littortal Shelf Maintenance						
Professional Services						
Asset Management	-	1,800	1,800	3,600	21,600	17%
Repairs & Maintenance						
Aquatic Weed Control	-	5,100	5,100	10,200	104,000	10%
Littortal Shelf-Invasive Plant Control/Monitoring	-	2,800	2,800	5,600	66,000	8%
Lake Bank Maintenance	-	-	-	-	15,000	0%
Water Quality Testing	-	-	-	-	14,500	0%
Littortal Shelf Planting	-	-	-	-	10,000	0%
Aeration System	-	-	-	-	-	N/A
Control Structures, Catch Basins & Outfalls	-	-	-	-	12,000	0%
Contingencies	-	-	-	-	15,505	0%
Capital Outlay						
Fountain Installations	-	-	-	-	-	N/A
Littortal Shelf Planting	-	-	-	-	4,000	0%
Lake Bank Restorations	-	2,740	700	3,440	183,128	2%
Water Control Structures	-	-	-	-	31,000	0%
Contingencies	-	-	-	-	-	N/A
Community Wide Irrigation System						
Professional Services						
Asset Management	-	-	-	-	11,250	0%
Consumptive Use Permit Monitoring	-	-	-	-	16,000	0%
Utility Services						
Electric - Pump Station	-	-	-	-	32,000	0%
Electric - Recharge Pumps	-	-	-	-	8,000	0%
Repairs and Maintenance						

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Pump Station and Wells	-	-	-	-	30,000	0%
Recharge Pumps	-	-	-	-	8,500	0%
Main Line Irrigation System	-	-	-	-	6,600	0%
Contingencies	-	-	-	-	5,957	0%
Capital Outlay						
New Meter and Backup Pump/Motor	-	-	-	-	28,000	0%
Landscaping Services						
Professional Services						
Asset Management	-	771	771	1,542	9,250	17%
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	15,860	95,000	17%
Tree Trimming	-	-	-	-	8,000	0%
Landscape Replacements	-	-	-	-	10,000	0%
Mulch Installation	-	-	8,686	8,686	12,500	69%
Annuals	-	-	-	-	32,000	N/A
Annual Holiday Decorations	-	5,650	5,650	11,300	18,000	N/A
Landscape Lighting	-	-	-	-	3,600	N/A
Landscape Monuments	-	-	-	-	7,200	N/A
Fountains	-	805	1,285	2,090	18,500	N/A
Bridge & Roadway - Main Entrance	-	-	-	-	13,500	0%
Miscellaneous Repairs	-	-	-	-	3,000	N/A
Contingencies	-	-	-	-	15,491	0%
Debt Service						
Principal	-	-	-	-	500,000	N/A
Interest	-	-	-	-	12,200	N/A

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
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	54,856	180,361	2,009,241	9%
Total Expenditures and Other Uses:	\$ 29,176	\$ 96,329	\$ 54,856	\$ 180,361	\$ 2,009,241	9%
Net Increase/ (Decrease) in Fund Balance	483,119	310,674	930,415	1,724,208	-	
Fund Balance - Beginning	(65,145)	417,974	728,648	(65,145)	-	
Fund Balance - Ending	\$ 417,974	\$ 728,648	\$ 1,659,063	1,659,063	\$ -	

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

Description	October	November	December	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	5,846	11,000	53%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	2	2	1	4	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	4,159	137,688	333,314	475,161	539,344	88%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,006	\$ 137,690	\$ 333,315	481,012	\$ 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	\$334,393	\$540,525	N/A
Net Increase/ (Decrease) in Fund Balance	9,076	(195,772)	333,315	146,619	9,819	
Fund Balance - Beginning	997,116	1,006,192	810,420	997,116		
Fund Balance - Ending	\$ 1,006,192	\$ 810,420	\$ 1,143,735	1,143,735	\$ 9,819	

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

Description	October	November	December	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	2,670	5,300	50%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	1	3	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	1,974	65,340	158,175	225,489	255,873	88%
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	228,162	\$ 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	\$159,442	\$241,406	N/A
Net Increase/ (Decrease) in Fund Balance	4,203	(93,658)	158,176	68,721	19,767	
Fund Balance - Beginning	526,139	530,342	436,684	526,139	-	
Fund Balance - Ending	\$ 530,342	\$ 436,684	\$ 594,859	594,859	\$ 19,767	

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	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	1,756	3,500	50%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	2	8	20%
General Redemption Account	0	0	0	0	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	1,668	55,208	133,647	190,522	216,342	88%
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:	\$ 3,424	\$ 55,209	\$ 133,647	192,280	\$ 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)						
Total Expenditures and Other Uses:	\$373	\$136,313	\$0	\$136,686	\$211,356	N/A
Net Increase/ (Decrease) in Fund Balance	3,051	(81,104)	133,647	55,594	8,494	
Fund Balance - Beginning	337,797	340,849	259,745	337,797		
Fund Balance - Ending	\$ 340,849	\$ 259,745	\$ 393,392	393,392	\$ 8,494	

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

Description	October	November	December	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	1,894	3,700	51%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	2	12	20%
Special Assessment Revenue						
Special Assessments - On-Roll	2,700	89,393	216,402	308,495	350,060	88%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Debt Proceeds						
Operating Transfers In (To Other Funds)	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,595	\$ 89,394	\$ 216,402	310,391	\$ 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	1,894	-	N/A
Total Expenditures and Other Uses:	\$604	\$231,482	\$0	\$232,086	\$346,785	N/A
Net Increase/ (Decrease) in Fund Balance	3,990	(142,088)	216,402	78,305	6,987	
Fund Balance - Beginning	442,254	446,245	304,157	442,254		
Fund Balance - Ending	\$ 446,245	\$ 304,157	\$ 520,559	520,559	\$ 6,987	

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

Description	October	November	December	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	1,284	2,200	58%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	8	18%
Special Assessment Revenue						
Special Assessments - On-Roll	1,834	60,700	146,943	209,476	237,599	88%
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	210,762	\$ 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	1,284	-	N/A
Total Expenditures and Other Uses:	\$410	\$152,771	\$0	\$153,182	\$231,750	N/A
Net Increase/ (Decrease) in Fund Balance	2,708	(92,070)	146,943	57,580	8,057	
Fund Balance - Beginning	288,733	291,441	199,370	288,733		
Fund Balance - Ending	\$ 291,441	\$ 199,370	\$ 346,313	346,313	\$ 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 December 31, 2022

Description	October	November	December	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	3	15	21%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	2	2	0	4	15	23%
Special Assessment Revenue						
Special Assessments - On-Roll	3,976	131,627	318,643	454,246	515,479	88%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Debt Proceeds						
Operating Transfers In (To Other Funds)	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,979	\$ 131,630	\$ 318,644	454,253	\$ 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	3	-	N/A
Total Expenditures and Other Uses:	\$891	\$341,296	\$1	\$342,188	\$509,743	N/A
Net Increase/ (Decrease) in Fund Balance	3,088	(209,666)	318,643	112,065	5,766	
Fund Balance - Beginning	653,990	657,078	447,412	653,990		
Fund Balance - Ending	\$ 657,078	\$ 447,412	\$ 766,055	766,055	\$ 5,766	

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

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income					
Construction Account	0	0	0	0	-
Cost of Issuance	-	-	-	-	-
Debt Proceeds					
Operating Transfers In (From Other Funds)	0	1,893	0	1,894	-
Total Revenue and Other Sources:	\$ 0	\$ 1,893	\$ 0	\$ 1,894	\$ -
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)	\$ -	\$ -	\$ -	\$ 0	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ 0	\$ -
Net Increase/ (Decrease) in Fund Balance	0	1,893	\$ 0	\$ 1,894	-
Fund Balance - Beginning	25,623	25,623	\$ 27,517	25,623	-
Fund Balance - Ending	\$ 25,623	\$ 27,517	\$ 27,517	\$ 27,517	\$ -

Prepared by:

JWARD 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 December 31, 2022**

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	0	0	0	0	-
Cost of Issuance	-	-	-	-	-
Debt Proceeds					
Operating Transfers In (From Other Funds)	0	1,284	0	1,284	-
Total Revenue and Other Sources:	\$ 0	\$ 1,284	\$ 0	\$ 1,284	\$ -
Expenditures and Other Uses					
Executive					
Professional Management	-	-	-	\$ -	\$ -
Other Contractual Services					
Trustee Services	-	-	-	\$ -	\$ -
Printing & Binding					
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					
Construction in Progress	-	-	-	\$ -	-
Cost of Issuance					
Series 2017 Bonds (Phase 6)	-	-	-	-	\$ -
Underwriter's Discount					
Underwriter's Discount	-	-	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	-	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	0	1,284	\$ 0	\$ 1,284	-
Fund Balance - Beginning	16,785	16,785	\$ 18,069	16,785	-
Fund Balance - Ending	\$ 16,785	\$ 18,069	\$ 18,069	\$ 18,069	\$ -

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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 December 31, 2022

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	0	0	0	0	-
Cost of Issuance	-	-	-	-	-
Retainage Account	-	-	-	-	-
Debt Proceeds		-	-	-	-
Contributions from Private Sources		-	-	-	-
Operating Transfers In (From Other Funds)	1	1	1	3	-
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ 1	\$ 4	\$ -
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	\$ 4	-
Fund Balance - Beginning	34,296	34,297	34,298	34,296	-
Fund Balance - Ending	\$ 34,297	\$ 34,298	\$ 34,299	\$ 34,299	\$ -

Prepared by:

JPWARD and Associates, LLC