

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2021

FISCAL YEAR 2021

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 37th Street
Fort Lauderdale, Florida 33308

**Flowway Community Development District
Balance Sheet
for the Period Ending March 31, 2021**

	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 Hatcher)	General Long Term Debt	(Memorandum Only)
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 797,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,681
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	257,378	-	-	-	-	1,497,459
Revenue	-	620,280	332,135	235,621	372,828	241,521	558,484	-	-	-	-	2,360,869
Prepayment Account	-	-	0	-	-	-	1,069,048	-	-	-	-	1,069,048
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	19,948	12,974	33,317	-	66,240
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	4,569,952	4,569,952
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	26,165,048	26,165,048
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 797,681	\$ 1,159,280	\$ 578,323	\$ 400,022	\$ 547,417	\$ 359,896	\$ 1,884,910	\$ 19,948	\$ 12,974	\$ 33,317	\$ 30,735,000	\$ 36,528,769

**Flowway Community Development District
Balance Sheet
for the Period Ending March 31, 2021**

	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 Hatcher)	General Long Term Debt		
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	605,000	605,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	30,130,000	30,130,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,735,000</u>	<u>\$ 30,735,000</u>
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2020 (Unaudited)	-	960,943	486,992	346,002	434,323	359,896	671,391	18,059	11,693	1,070,321	-	-	4,359,621
Results from Current Operations	-	198,336	91,331	54,020	113,094	-	1,213,519	1,890	1,281	(1,037,003)	-	-	636,467
Unassigned													
Beginning: October 1, 2020 (Unaudited)	366,305	-	-	-	-	-	-	-	-	-	-	-	366,305
Results from Current Operations	431,376	-	-	-	-	-	-	-	-	-	-	-	431,376
Total Fund Equity and Other Credits	<u>\$ 797,681</u>	<u>\$ 1,159,280</u>	<u>\$ 578,323</u>	<u>\$ 400,022</u>	<u>\$ 547,417</u>	<u>\$ 359,896</u>	<u>\$ 1,884,910</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 33,317</u>	<u>\$ -</u>	<u>\$ 5,793,769</u>	<u>\$ 5,793,769</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 797,681</u>	<u>\$ 1,159,280</u>	<u>\$ 578,323</u>	<u>\$ 400,022</u>	<u>\$ 547,417</u>	<u>\$ 359,896</u>	<u>\$ 1,884,910</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 33,317</u>	<u>\$ 30,735,000</u>	<u>\$ 36,528,769</u>	<u>\$ 36,528,769</u>

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 100,000	0%
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	3,858	250,441	222,779	24,914	44,948	9,977	556,917	579,690	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Contributions Private Sources									
Miscellaneous Revenue	-	-	-	-	944	-	944	-	N/A
Intragovernmental Transfer In									
	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,858	\$ 250,441	\$ 222,779	\$ 24,914	\$ 45,892	\$ 9,977	557,861	\$ 679,690	82%

Expenditures and Other Uses

Legislative

Board of Supervisor's Fees	-	-	1,600	1,600	-	1,000	4,200	2,400	175%
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Executive

Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	20,000	40,000	50%
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Financial and Administrative

Audit Services	-	-	-	-	-	4,400	4,400	4,400	100%
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Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	8,000	16,000	50%
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Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	8,000	16,000	50%
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Arbitrage Rebate Services	600	-	-	-	1,000	500	2,100	3,000	70%
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Other Contractual Services

Recording and Transcription	-	-	-	-	-	-	-	-	N/A
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Legal Advertising	-	1,166	-	-	315	630	2,111	3,500	60%
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Trustee Services	-	-	-	7,159	4,327	-	11,485.63	25,450	45%
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Dissemination Agent Services	5,500	-	-	-	-	-	5,500	5,500	100%
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Unaudited

**Prepared by:
JPWARD and Associates, LLC**

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	9,966	-	-	-	-	-	9,966	16,000	62%
Bank Services	-	-	-	-	-	-	-	400	0%
Travel and Per Diem	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services									
Postage, Freight & Messenger	19	-	30	7	222	75	353	600	59%
Rentals & Leases									
Meeting Room Rental	-	-	200	-	-	-	200	-	N/A
Computer Services - Website Development	50	50	-	-	-	-	100	2,000	5%
Insurance	6,503	-	-	-	-	-	6,503	6,300	103%
Printing & Binding	-	-	152	-	-	295	447	750	60%
Office Supplies	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	2,135	-	613	683	7,503	2,152	13,085	10,000	131%
Boundary Expansion	-	-	-	-	-	-	-	-	N/A
SFWMD - Permit Objection	-	-	185	-	5,615	-	5,800	-	N/A
Special Counsel - Litigation	-	-	-	-	14,720	6,492	21,212	100,000	21%
Other General Government Services									
Engineering Services - General Fund	150	-	-	1,468	-	-	1,618	5,000	32%
Capital Outlay	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services									
Preserve Area Maintenance									
Environmental Engineering Consultant									
Task 1 - Bid Documents	-	613	-	-	-	-	613	-	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	N/A

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
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	-	-	-	-	-	-	-	1,522	0%
Internal Preserves	-	-	-	-	-	-	-	6,598	0%
Western Preserve	-	-	-	-	-	-	-	33,215	0%
Northern Preserve Area 1	-	-	-	-	-	-	-	64,560	0%
Northern Preserve Area 2	-	-	-	-	-	-	-	113,120	0%
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	5,000	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	2,500	0%
No Trespassing Signs	-	-	-	618	-	-	618	-	N/A
Lake, Lake Bank and Littoral Shelf Maintenance									
Professional Services									
Asset Management	-	-	-	-	-	-	-	15,000	0%
Repairs & Maintenance									
Aquatic Weed Control	-	-	-	-	-	-	-	35,000	0%
Lake Bank Maintenance	-	-	-	-	-	-	-	15,000	0%
Water Quality Testing	-	-	-	-	-	-	-	5,000	0%
Littortal Shelf Planting	-	-	-	-	-	-	-	10,000	0%
Aeration System	-	-	-	-	-	-	-	-	N/A
Capital Outlay									
Aeration Systems	-	-	-	-	-	-	-	-	N/A
Littortal Shelf Replanting	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	1,600	0%
Landscaping Services									

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Professional Services									
Asset Management	-	-	-	-	-	-	-	5,000	0%
Utility Services									
Electric	-	-	-	-	-	-	-	2,400	0%
Irrigation Water	-	-	-	-	-	-	-	3,000	0%
Repairs & Maintenance									
Public Area Landscaping	-	-	-	-	-	-	-	30,000	0%
Irrigation System	-	-	-	-	-	-	-	25,000	0%
Well System	-	-	-	-	-	-	-	10,000	0%
Plant Replacement	-	-	-	-	-	-	-	-	N/A
Operating Supplies									
Mulch	-	-	-	-	-	-	-	5,000	0%
Capital Outlay	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	-	-	-	-	-	-	-	N/A
Reserves for Future Operations									
Future Operations/Restorations	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	-	-	N/A
Sub-Total:	31,098	7,829	8,780	17,533	39,701	21,543	126,485	679,690	19%
Total Expenditures and Other Uses:	\$ 31,098	\$ 7,829	\$ 8,780	\$ 17,533	\$ 39,701	\$ 21,543	\$ 126,485	\$ 679,690	19%
Net Increase/ (Decrease) in Fund Balance	(27,240)	242,612	213,998	7,381	6,191	(11,566)	431,376	-	
Fund Balance - Beginning	366,305	339,065	581,677	795,675	803,056	809,247	366,305	-	
Fund Balance - Ending	\$ 339,065	\$ 581,677	\$ 795,675	\$ 803,056	\$ 809,247	\$ 797,681	797,681	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	0	-	-	-	0	8	1%
Sinking Fund	-	0	0	-	-	-	0	-	N/A
Reserve Account	1	5,830	0	0	0	0	5,832	1,600	365%
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	2	10	975	1%
Special Assessment Revenue									
Special Assessments - On-Roll	3,589	232,943	207,214	23,174	41,808	9,280	518,007	539,344	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In									
	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,591	\$ 238,774	\$ 207,215	\$ 23,176	\$ 41,811	\$ 9,282	523,849	\$ 541,927	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2013 Bonds	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	115,000	\$ 115,000	100%
Principal Debt Service - Early Redemptions									
Series 2013 Bonds	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2013 Bonds	-	210,513	-	-	-	-	210,513	417,575	50%
Operating Transfers Out (To Other Funds)									
	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 325,513	\$ -	\$ -	\$ -	\$ -	325,513	\$ 532,575	N/A
Net Increase/ (Decrease) in Fund Balance	3,591	(86,738)	207,215	23,176	41,811	9,282	198,336	9,352	
Fund Balance - Beginning	960,943	964,535	877,797	1,085,011	1,108,187	1,149,997	960,943		
Fund Balance - Ending	\$ 964,535	\$ 877,797	\$ 1,085,011	\$ 1,108,187	\$ 1,149,997	\$ 1,159,280	1,159,280	\$ 9,352	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	0	-	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	-	0	-	N/A
Reserve Account	0	2,663	0	0	0	0	2,664	550	484%
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	5	300	2%
Special Assessment Revenue									
Special Assessments - On-Roll	1,702	110,460	98,260	10,989	19,825	4,400	245,636	255,873	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In									
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,703	\$ 113,124	\$ 98,260	\$ 10,990	\$ 19,827	\$ 4,402	248,306	\$ 256,723	N/A
Expenditures and Other Uses									
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)	-	86,975	-	-	-	-	86,975	172,463	50%
Operating Transfers Out (To Other Funds)									
Total Expenditures and Other Uses:	\$ -	\$ 156,975	\$ -	\$ -	\$ -	\$ -	156,975	\$ 242,463	N/A
Net Increase/ (Decrease) in Fund Balance	1,703	(43,851)	98,260	10,990	19,827	4,402	91,331	14,260	
Fund Balance - Beginning	486,992	488,695	444,844	543,105	554,095	573,921	486,992	-	
Fund Balance - Ending	\$ 488,695	\$ 444,844	\$ 543,105	\$ 554,095	\$ 573,921	\$ 578,323	578,323	\$ 14,260	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	0	-	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	-	0	-	N/A
Reserve Account	0	1,751	0	0	0	0	1,752	500	350%
Prepayment Account	0	0	-	-	-	-	0	-	N/A
Revenue Account	1	1	0	0	1	1	4	400	1%
General Redemption Account	0	0	0	0	0	0	0	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	1,440	93,439	81,776	9,296	16,770	3,722	206,442	216,250	95%
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:	\$ 1,441	\$ 95,191	\$ 81,776	\$ 9,296	\$ 16,771	\$ 3,723	208,198	\$ 217,150	N/A
Expenditures and Other Uses									
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)	-	20,000	-	-	-	-	20,000	-	N/A
Interest Expense									
Series 2015 Bonds (Phase 4)	-	79,178	-	-	-	-	79,178	157,256	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 154,178	\$ -	\$ -	\$ -	\$ -	154,178	\$ 212,256	N/A
Net Increase/ (Decrease) in Fund Balance	1,441	(58,987)	81,776	9,296	16,771	3,723	54,020	4,894	
Fund Balance - Beginning	346,002	347,443	288,456	370,232	379,528	396,299	346,002		
Fund Balance - Ending	\$ 347,443	\$ 288,456	\$ 370,232	\$ 379,528	\$ 396,299	\$ 400,022	400,022	\$ 4,894	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	0	-	-	-	0	2	3%
Sinking Fund	-	0	0	-	-	-	0	-	N/A
Reserve Account	0	1,888	0	0	0	0	1,889	345	548%
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	6	220	3%
Special Assessment Revenue									
Special Assessments - On-Roll	2,329	151,169	134,472	15,039	27,131	6,022	336,162	350,060	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,330	\$ 153,058	\$ 134,472	\$ 15,040	\$ 27,133	\$ 6,023	338,057	\$ 350,627	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2016 Bonds (Phase 5)	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	100,000	\$ 95,000	105%
Principal Debt Service - Early Redemptions									
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2016 Bonds (Phase 5)	-	123,074	-	-	-	-	123,074	247,763	50%
Operating Transfers Out (To Other Funds)	0	1,888	0	0	0	0	1,889	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 224,962	\$ 0	\$ 0	\$ 0	\$ 0	224,963	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	2,330	(71,904)	134,472	15,039	27,133	6,023	113,094	7,864	
Fund Balance - Beginning	434,323	436,653	364,749	499,221	514,261	541,393	434,323		
Fund Balance - Ending	\$ 436,653	\$ 364,749	\$ 499,221	\$ 514,261	\$ 541,393	\$ 547,417	547,417	\$ 7,864	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	0	-	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	-	0	-	N/A
Reserve Account	0	1,280	0	0	0	0	1,281	2,200	58%
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	4	1,100	0%
Special Assessment Revenue									
Special Assessments - On-Roll	1,570	101,890	90,636	10,136	18,287	4,059	226,578	235,848	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,571	\$ 103,171	\$ 90,636	\$ 10,137	\$ 18,288	\$ 4,060	227,863	\$ 239,148	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2017 Bonds (Phase 6)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	65,000	\$ 65,000	100%
Principal Debt Service - Early Redemptions									
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2017 Bonds (Phase 6)	-	83,850	-	-	-	-	83,850	166,563	50%
Debt Service-Other Costs									
Operating Transfers Out (To Other Funds)	0	1,280	0	0	0	0	1,281	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 150,130	\$ 0	\$ 0	\$ 0	\$ 0	150,131	\$ 231,563	N/A
Net Increase/ (Decrease) in Fund Balance	1,570	(46,959)	90,636	10,137	18,288	4,060	77,732	7,585	
Fund Balance - Beginning	282,164	283,735	236,776	327,412	337,549	355,837	282,164		
Fund Balance - Ending	\$ 283,735	\$ 236,776	\$ 327,412	\$ 337,549	\$ 355,837	\$ 359,896	359,896	\$ 7,585	

Flowway Community Development District
Debt Service Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Interest Account	-	0	0	-	-	-	0	-	N/A
Sinking Account	-	0	0	-	-	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	7	2,700	0%
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	2	8	1,100	1%
Special Assessment Revenue									
Special Assessments - On-Roll	3,851	249,964	222,355	24,867	44,863	9,958	555,858	578,774	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Operating Transfers In (To Other Funds)	-	-	-	-	-	1,037,102	1,037,102	-	N/A
Total Revenue and Other Sources:	\$ 3,854	\$ 249,967	\$ 222,357	\$ 24,869	\$ 44,866	\$ 1,047,063	1,592,976	\$ 582,574	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2019 Bonds (Phase 7,8,Hatcher)	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	180,000	\$ 180,000	100%
Principal Debt Service - Early Redemptions									
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2019 Bonds (Phase 7,8,Hatcher)	-	199,387	-	-	-	-	199,387	395,759	50%
Debt Service-Other Costs									
Operating Transfers Out (To Other Funds)	1	1	64	1	1	1	70	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 379,388	\$ 64	\$ 1	\$ 1	\$ 1	379,457	\$ 575,759	N/A
Net Increase/ (Decrease) in Fund Balance	3,853	(129,421)	222,293	24,868	44,865	1,047,062	1,213,519	6,815	
Fund Balance - Beginning	671,391	675,244	545,823	768,116	792,984	837,849	671,391		
Fund Balance - Ending	\$ 675,244	\$ 545,823	\$ 768,116	\$ 792,984	\$ 837,849	\$ 1,884,910	1,884,910	\$ 6,815	

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income								
Construction Account	0	0	0	0	0	0	0	-
Cost of Issuance	-	-	-	-	-	-	-	-
Debt Proceeds								
Operating Transfers In (From Other Funds)	0	1,888	0	0	0	0	1,889	-
Total Revenue and Other Sources:	\$ 0	\$ 1,888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,890	\$ -
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	1,888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,890	-
Fund Balance - Beginning	18,059	18,059	\$ 19,947	\$ 19,948	\$ 19,948	\$ 19,948	18,059	-
Fund Balance - Ending	\$ 18,059	\$ 19,947	\$ 19,948	\$ 19,948	\$ 19,948	\$ 19,948	\$ 19,948	\$ -

**Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income								
Construction Account	0	0	0	0	0	0	0	-
Cost of Issuance	-	-	-	-	-	-	-	-
Debt Proceeds								
Operating Transfers In (From Other Funds)	0	1,280	0	0	0	0	1,281	-
Total Revenue and Other Sources:	\$ 0	\$ 1,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,281	\$ -
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	1,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,281	-
Fund Balance - Beginning	11,693	11,693	\$ 12,974	\$ 12,974	\$ 12,974	\$ 12,974	11,693	-
Fund Balance - Ending	\$ 11,693	\$ 12,974	\$ 12,974	\$ 12,974	\$ 12,974	\$ 12,974	\$ 12,974	\$ -

Flowway Community Development District
Capital Project Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income								
Construction Account	0	0	0	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-	-	-
Retainage Account	4	4	4	4	4	6	28	-
Debt Proceeds								
Contributions from Private Sources								
Operating Transfers In (From Other Funds)	1	1	64	1	1	1	70	-
Total Revenue and Other Sources:	\$ 6	\$ 6	\$ 68	\$ 6	\$ 6	\$ 8	\$ 99	\$ -
Expenditures and Other Uses								
Executive								
Professional Management	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding								
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								
Construction in Progress	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance								
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	\$ -
Underwriter's Discount								
Underwriter's Discount	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037,102	\$ 1,037,102	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037,102	\$ 1,037,102	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 6	\$ 6	\$ 68	\$ 6	\$ 6	\$ (1,037,094)	\$ (1,037,003)	-
Fund Balance - Beginning	1,070,321	1,070,326	\$ 1,070,332	\$ 1,070,400	\$ 1,070,406	\$ 1,070,412	1,070,321	-
Fund Balance - Ending	\$ 1,070,326	\$ 1,070,332	\$ 1,070,400	\$ 1,070,406	\$ 1,070,412	\$ 33,317	\$ 33,317	\$ -