

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 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

Table of Contents

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

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

**Flowway Community Development District
Balance Sheet
for the Period Ending April 30, 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	\$ 770,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 770,460
Debt Service Fund												
Interest Account	-	207,063	85,488	77,547	121,374	82,713	196,372	-	-	-	-	770,555
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	257,378	-	-	-	-	1,497,459
Revenue	-	413,220	246,649	158,076	251,456	158,810	356,164	-	-	-	-	1,584,375
Prepayment Account	-	-	0	-	-	-	1,075,000	-	-	-	-	1,075,000
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	19,948	12,974	33,319	-	66,242
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	8,501	4,031	3,410	5,517	3,718	9,122	-	-	-	-	34,299
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	4,600,543	4,600,543
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	26,134,457	26,134,457
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 770,460	\$ 1,167,783	\$ 582,356	\$ 403,433	\$ 552,935	\$ 363,616	\$ 1,894,036	\$ 19,948	\$ 12,974	\$ 33,319	\$ 30,735,000	\$ 36,535,860

**Flowway Community Development District
Balance Sheet
for the Period Ending April 30, 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)	34,299	-	-	-	-	-	-	-	-	-	-	-	34,299
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	-	-	-	-	-	30,735,000	-	30,735,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 34,299</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>\$ -</u>	<u>\$ 30,769,299</u>
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2020 (Audited)	-	960,943	486,992	346,002	434,323	363,616	671,391	18,059	11,693	1,070,321	-	-	4,363,340
Results from Current Operations	-	206,840	95,363	57,431	118,612	-	1,222,645	1,890	1,281	(1,037,002)	-	-	667,061
Unassigned													
Beginning: October 1, 2020 (Audited)	366,305	-	-	-	-	-	-	-	-	-	-	-	366,305
Results from Current Operations	369,856	-	-	-	-	-	-	-	-	-	-	-	369,856
Total Fund Equity and Other Credits	<u>\$ 736,161</u>	<u>\$ 1,167,783</u>	<u>\$ 582,356</u>	<u>\$ 403,433</u>	<u>\$ 552,935</u>	<u>\$ 363,616</u>	<u>\$ 1,894,036</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 33,319</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,766,561</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 770,460</u>	<u>\$ 1,167,783</u>	<u>\$ 582,356</u>	<u>\$ 403,433</u>	<u>\$ 552,935</u>	<u>\$ 363,616</u>	<u>\$ 1,894,036</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 33,319</u>	<u>\$ 30,735,000</u>	<u>\$ -</u>	<u>\$ 36,535,860</u>

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	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	9,139	566,056	579,690	98%
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	\$ 9,139	567,000	\$ 679,690	83%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's Fees	-	-	1,600	1,600	-	1,000	-	4,200	2,400	175%
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	-	-	-	-	-	4,400	13,800	18,200	4,400	414%
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	600	-	-	-	1,000	500	-	2,100	3,000	70%
Other Contractual Services										
Recording and Transcription	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	1,166	-	-	315	630	252	2,363	3,500	68%
Trustee Services	-	-	-	7,159	4,327	-	8,654	20,139.39	25,450	79%
Dissemination Agent Services	5,500	-	-	-	-	-	-	5,500	5,500	100%
Property Appraiser Fees	9,966	-	-	-	-	-	-	9,966	16,000	62%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
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	2,671	15,756	10,000	158%
Boundary Expansion	-	-	-	-	-	-	-	-	-	N/A
SFWMD - Permit Objection	-	-	185	-	5,615	-	-	5,800	-	N/A
Special Counsel - Litigation	-	-	-	-	14,720	6,492	25,056	46,268	100,000	46%
Other General Government Services										
Engineering Services - General Fund	150	-	-	1,468	-	-	14,226	15,844	5,000	317%
Miscellaneous Services	-	613	-	-	-	-	-	612.50	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	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	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	1,000	0%

Unaudited

Prepared by:
JPWARD and Associates, LLC

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
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										
Professional Services										
Asset Management	-	-	-	-	-	-	-	-	5,000	0%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
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	70,660	197,144	679,690	29%
Total Expenditures and Other Uses:	\$ 31,098	\$ 7,829	\$ 8,780	\$ 17,533	\$ 39,701	\$ 21,543	\$ 70,660	\$ 197,144	\$ 679,690	29%
Net Increase/ (Decrease) in Fund Balance	(27,240)	242,612	213,998	7,381	6,191	(11,566)	(61,520)	369,856	-	
Fund Balance - Beginning	366,305	339,065	581,677	795,675	803,056	809,247	797,681	366,305	-	
Fund Balance - Ending	\$ 339,065	\$ 581,677	\$ 795,675	\$ 803,056	\$ 809,247	\$ 797,681	\$ 736,161	736,161	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

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	-	-	-	-	0	8	1%
Sinking Fund	-	0	0	-	-	-	-	0	-	N/A
Reserve Account	1	5,830	0	0	0	0	0	5,833	1,600	365%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	2	2	12	975	1%
Special Assessment Revenue										
Special Assessments - On-Roll	3,589	232,943	207,214	23,174	41,808	9,280	8,501	526,508	539,344	98%
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	\$ 8,504	532,353	\$ 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	8,504	206,840	9,352	
Fund Balance - Beginning	960,943	964,535	877,797	1,085,011	1,108,187	1,149,997	1,159,280	960,943		
Fund Balance - Ending	\$ 964,535	\$ 877,797	\$ 1,085,011	\$ 1,108,187	\$ 1,149,997	\$ 1,159,280	\$ 1,167,783	1,167,783	\$ 9,352	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

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	-	-	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	-	-	0	-	N/A
Reserve Account	0	2,663	0	0	0	0	0	2,664	550	484%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	7	300	2%
Special Assessment Revenue										
Special Assessments - On-Roll	1,702	110,460	98,260	10,989	19,825	4,400	4,031	249,667	255,873	98%
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	\$ 4,033	252,338	\$ 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	4,033	95,363	14,260	
Fund Balance - Beginning	486,992	488,695	444,844	543,105	554,095	573,921	578,323	486,992	-	
Fund Balance - Ending	\$ 488,695	\$ 444,844	\$ 543,105	\$ 554,095	\$ 573,921	\$ 578,323	\$ 582,356	582,356	\$ 14,260	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

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	-	-	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	-	-	0	-	N/A
Reserve Account	0	1,751	0	0	0	0	0	1,752	500	350%
Prepayment Account	0	0	-	-	-	-	-	0	-	N/A
Revenue Account	1	1	0	0	1	1	1	4	400	1%
General Redemption Account	0	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	3,410	209,852	216,250	97%
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:	\$ 1,441	\$ 95,191	\$ 81,776	\$ 9,296	\$ 16,771	\$ 3,723	\$ 3,411	211,609	\$ 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)										
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	3,411	57,431	4,894	
Fund Balance - Beginning	346,002	347,443	288,456	370,232	379,528	396,299	400,022	346,002		
Fund Balance - Ending	\$ 347,443	\$ 288,456	\$ 370,232	\$ 379,528	\$ 396,299	\$ 400,022	\$ 403,433	403,433	\$ 4,894	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

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	-	-	-	-	0	2	3%
Sinking Fund	-	0	0	-	-	-	-	0	-	N/A
Reserve Account	0	1,888	0	0	0	0	0	1,889	345	548%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	7	220	3%
Special Assessment Revenue										
Special Assessments - On-Roll	2,329	151,169	134,472	15,039	27,131	6,022	5,517	341,679	350,060	98%
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	\$ 5,518	343,575	\$ 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	0	1,889	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 224,962	\$ 0	\$ 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	5,518	118,612	7,864	
Fund Balance - Beginning	434,323	436,653	364,749	499,221	514,261	541,393	547,417	434,323		
Fund Balance - Ending	\$ 436,653	\$ 364,749	\$ 499,221	\$ 514,261	\$ 541,393	\$ 547,417	\$ 552,935	552,935	\$ 7,864	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

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	-	-	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	-	-	0	-	N/A
Reserve Account	0	1,280	0	0	0	0	0	1,281	2,200	58%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	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	3,718	230,297	235,848	98%
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	\$ 3,719	231,582	\$ 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	0	1,281	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 150,130	\$ 0	\$ 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	3,719	81,451	7,585	
Fund Balance - Beginning	282,164	283,735	236,776	327,412	337,549	355,837	359,896	282,164		
Fund Balance - Ending	\$ 283,735	\$ 236,776	\$ 327,412	\$ 337,549	\$ 355,837	\$ 359,896	\$ 363,616	363,616	\$ 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 April 30, 2021

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	-	0	0	-	-	-	-	0	-	N/A
Sinking Account	-	0	0	-	-	-	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	8	2,700	0%
Prepayment Account	-	-	-	-	-	-	2	2	-	N/A
Revenue Account	2	2	0	1	2	2	2	10	1,100	1%
Special Assessment Revenue										
Special Assessments - On-Roll	3,851	249,964	222,355	24,867	44,863	9,958	9,122	564,980	578,774	98%
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	\$ 9,127	1,602,103	\$ 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	1	71	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 379,388	\$ 64	\$ 1	\$ 1	\$ 1	\$ 1	379,458	\$ 575,759	N/A
Net Increase/ (Decrease) in Fund Balance	3,853	(129,421)	222,293	24,868	44,865	1,047,062	9,126	1,222,645	6,815	
Fund Balance - Beginning	671,391	675,244	545,823	768,116	792,984	837,849	1,884,910	671,391		
Fund Balance - Ending	\$ 675,244	\$ 545,823	\$ 768,116	\$ 792,984	\$ 837,849	\$ 1,884,910	\$ 1,894,036	1,894,036	\$ 6,815	

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

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	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Debt Proceeds								\$ -	-
Operating Transfers In (From Other Funds)	0	1,888	0	0	0	0	0	1,889	-
Total Revenue and Other Sources:	\$ 0	\$ 1,888	\$ 0	\$ 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	\$ 0	\$ 1,890	-
Fund Balance - Beginning	18,059	18,059	\$ 19,947	\$ 19,948	\$ 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	\$ 19,948	\$ -

**Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

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	0	0	0	0	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Debt Proceeds									
Operating Transfers In (From Other Funds)	0	1,280	0	0	0	0	0	1,281	-
Total Revenue and Other Sources:	\$ 0	\$ 1,280	\$ 0	\$ 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	0	1,281	-
Fund Balance - Beginning	11,693	11,693	12,974	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	\$ 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 April 30, 2021

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	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	1	71	-
Total Revenue and Other Sources:	\$ 6	\$ 6	\$ 68	\$ 6	\$ 6	\$ 8	\$ 1	\$ 100	\$ -
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ (1,037,002)	-
Fund Balance - Beginning	1,070,321	1,070,326	\$ 1,070,332	\$ 1,070,400	\$ 1,070,406	\$ 1,070,412	\$ 33,317	1,070,321	-
Fund Balance - Ending	\$ 1,070,326	\$ 1,070,332	\$ 1,070,400	\$ 1,070,406	\$ 1,070,412	\$ 33,317	\$ 33,319	\$ 33,319	\$ -