

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 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 May 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	\$ 729,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 729,837
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	-	427,468	253,305	163,212	256,974	162,529	387,237	-	-	-	-	1,650,726
Prepayment Account	-	-	0	-	-	-	4	-	-	-	-	5
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	21,809	14,236	33,320	-	69,365
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	2,410	1,143	967	1,564	1,054	2,586	-	-	-	-	9,722
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	2,878,424	2,878,424
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	26,781,576	26,781,576
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 729,837	\$ 968,877	\$ 500,636	\$ 328,580	\$ 433,126	\$ 281,958	\$ 647,205	\$ 21,809	\$ 14,236	\$ 33,320	\$ 29,660,000	\$ 33,619,584

**Flowway Community Development District
Balance Sheet
for the Period Ending May 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)	9,722	-	-	-	-	-	-	-	-	-	-	-	9,722
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	-	-	-	-	-	29,660,000	-	29,660,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 9,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,660,000	\$ -	\$ 29,669,722
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	281,958	671,391	18,059	11,693	1,070,321	-	-	4,281,682
Results from Current Operations	-	7,934	13,644	(17,423)	(1,197)	-	(24,186)	3,751	2,543	(1,037,001)	-	-	(1,051,935)
Unassigned													
Beginning: October 1, 2020 (Audited)	366,305	-	-	-	-	-	-	-	-	-	-	-	366,305
Results from Current Operations	353,810	-	-	-	-	-	-	-	-	-	-	-	353,810
Total Fund Equity and Other Credits	\$ 720,115	\$ 968,877	\$ 500,636	\$ 328,580	\$ 433,126	\$ 281,958	\$ 647,205	\$ 21,809	\$ 14,236	\$ 33,320	\$ -	\$ -	\$ 3,949,862
Total Liabilities, Fund Equity and Other Credits	\$ 729,837	\$ 968,877	\$ 500,636	\$ 328,580	\$ 433,126	\$ 281,958	\$ 647,205	\$ 21,809	\$ 14,236	\$ 33,320	\$ 29,660,000	\$ -	\$ 33,619,584

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

Description	October	November	December	January	February	March	April	May	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	2,591	568,647	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	\$ 2,591	569,591	\$ 679,690	84%

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	3,333	26,667	40,000	67%
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	1,333	10,667	16,000	67%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	10,667	16,000	67%
Arbitrage Rebate Services	600	-	-	-	1,000	500	-	500	2,600	3,000	87%
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%
Bank Services	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem											
	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services											

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	19	-	30	7	222	75	-	14	367	600	61%
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	4,815	20,659	5,000	413%
Miscellaneous Services	-	613	-	-	-	-	-	-	613	-	N/A
Boardwalk & Gold Cart Review	-	-	-	-	-	-	-	1,125	1,125.00	-	N/A
Asset Evaluation	-	-	-	-	-	-	-	6,183	6,182.50	-	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%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance											
Wading Bird Foraging Areas	-	-	-	-	-	-	-	-	-	1,522	0%

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
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%
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%

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
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	18,636	215,781	679,690	32%
Total Expenditures and Other Uses:	\$ 31,098	\$ 7,829	\$ 8,780	\$ 17,533	\$ 39,701	\$ 21,543	\$ 70,660	\$ 18,636	\$ 215,781	\$ 679,690	32%
Net Increase/ (Decrease) in Fund Balance	(27,240)	242,612	213,998	7,381	6,191	(11,566)	(61,520)	(16,046)	353,810	-	
Fund Balance - Beginning	366,305	339,065	581,677	795,675	803,056	809,247	797,681	736,161	366,305	-	
Fund Balance - Ending	\$ 339,065	\$ 581,677	\$ 795,675	\$ 803,056	\$ 809,247	\$ 797,681	\$ 736,161	\$ 720,115	720,115	\$ -	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	0	0	-	-	-	-	0	0	8	2%
Sinking Fund	-	0	0	-	-	-	-	-	0	-	N/A
Reserve Account	1	5,830	0	0	0	0	0	5,744	11,577	1,600	724%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	2	2	3	15	975	1%
Special Assessment Revenue											
Special Assessments - On-Roll	3,589	232,943	207,214	23,174	41,808	9,280	8,501	2,410	528,917	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	\$ 8,156	540,509	\$ 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	-	-	-	-	-	207,063	417,575	417,575	100%
Operating Transfers Out (To Other Funds)											
	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 325,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,063	532,575	\$ 532,575	N/A
Net Increase/ (Decrease) in Fund Balance	3,591	(86,738)	207,215	23,176	41,811	9,282	8,504	(198,906)	7,934	9,352	
Fund Balance - Beginning	960,943	964,535	877,797	1,085,011	1,108,187	1,149,997	1,159,280	1,167,783	960,943		
Fund Balance - Ending	\$ 964,535	\$ 877,797	\$ 1,085,011	\$ 1,108,187	\$ 1,149,997	\$ 1,159,280	\$ 1,167,783	\$ 968,877	968,877	\$ 9,352	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	0	0	-	-	-	-	0	0	-	N/A
Sinking Fund	-	0	0	-	-	-	-	-	0	-	N/A
Reserve Account	0	2,663	0	0	0	0	0	2,624	5,288	550	961%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	1	8	300	3%
Special Assessment Revenue											
Special Assessments - On-Roll	1,702	110,460	98,260	10,989	19,825	4,400	4,031	1,143	250,810	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	\$ 3,768	256,106	\$ 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	-	-	-	-	-	85,488	172,463	172,463	100%
Operating Transfers Out (To Other Funds)											
Total Expenditures and Other Uses:	\$ -	\$ 156,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,488	242,463	\$ 242,463	N/A
Net Increase/ (Decrease) in Fund Balance	1,703	(43,851)	98,260	10,990	19,827	4,402	4,033	(81,720)	13,644	14,260	
Fund Balance - Beginning	486,992	488,695	444,844	543,105	554,095	573,921	578,323	582,356	486,992	-	
Fund Balance - Ending	\$ 488,695	\$ 444,844	\$ 543,105	\$ 554,095	\$ 573,921	\$ 578,323	\$ 582,356	\$ 500,636	500,636	\$ 14,260	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	0	0	-	-	-	-	0	0	-	N/A
Sinking Fund	-	0	0	-	-	-	-	-	0	-	N/A
Reserve Account	0	1,751	0	0	0	0	0	1,726	3,478	500	696%
Prepayment Account	0	0	-	-	-	-	-	-	0	-	N/A
Revenue Account	1	1	0	0	1	1	1	1	5	400	1%
General Redemption Account	0	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	967	210,819	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	\$ 2,693	214,302	\$ 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	-	-	-	-	-	77,547	156,725	157,256	100%
Operating Transfers Out (To Other Funds)											
Total Expenditures and Other Uses:	\$ -	\$ 154,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,547	231,725	\$ 212,256	N/A
Net Increase/ (Decrease) in Fund Balance	1,441	(58,987)	81,776	9,296	16,771	3,723	3,411	(74,854)	(17,423)	4,894	
Fund Balance - Beginning	346,002	347,443	288,456	370,232	379,528	396,299	400,022	403,433	346,002		
Fund Balance - Ending	\$ 347,443	\$ 288,456	\$ 370,232	\$ 379,528	\$ 396,299	\$ 400,022	\$ 403,433	\$ 328,580	328,580	\$ 4,894	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	0	0	-	-	-	-	0	0	2	4%
Sinking Fund	-	0	0	-	-	-	-	-	0	-	N/A
Reserve Account	0	1,888	0	0	0	0	0	1,861	3,750	345	1087%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	2	9	220	4%
Special Assessment Revenue											
Special Assessments - On-Roll	2,329	151,169	134,472	15,039	27,131	6,022	5,517	1,564	343,242	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	\$ 3,426	347,001	\$ 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	-	-	-	-	-	121,374	244,448	247,763	99%
Operating Transfers Out (To Other Funds)	0	1,888	0	0	0	0	0	1,861	3,750	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 224,962	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 123,234	348,197	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	2,330	(71,904)	134,472	15,039	27,133	6,023	5,518	(119,809)	(1,197)	7,864	
Fund Balance - Beginning	434,323	436,653	364,749	499,221	514,261	541,393	547,417	552,935	434,323		
Fund Balance - Ending	\$ 436,653	\$ 364,749	\$ 499,221	\$ 514,261	\$ 541,393	\$ 547,417	\$ 552,935	\$ 433,126	433,126	\$ 7,864	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	0	0	-	-	-	-	0	0	-	N/A
Sinking Fund	-	0	0	-	-	-	-	-	0	-	N/A
Reserve Account	0	1,280	0	0	0	0	0	1,262	2,542	2,200	116%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	1	1	5	1,100	0%
Special Assessment Revenue											
Special Assessments - On-Roll	1,570	101,890	90,636	10,136	18,287	4,059	3,718	1,054	231,351	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	\$ 2,317	233,899	\$ 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	-	-	-	-	-	82,713	166,563	166,563	100%
Debt Service-Other Costs											
Operating Transfers Out (To Other Funds)	0	1,280	0	0	0	0	0	1,262	2,543	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 150,130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83,974	234,105	\$ 231,563	N/A
Net Increase/ (Decrease) in Fund Balance	1,570	(46,959)	90,636	10,137	18,288	4,060	3,719	(81,658)	(206)	7,585	
Fund Balance - Beginning	282,164	283,735	236,776	327,412	337,549	355,837	359,896	363,616	282,164		
Fund Balance - Ending	\$ 283,735	\$ 236,776	\$ 327,412	\$ 337,549	\$ 355,837	\$ 359,896	\$ 363,616	\$ 281,958	281,958	\$ 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 May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	0	0	-	-	-	-	1	1	-	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	4	6	-	N/A
Revenue Account	2	2	0	1	2	2	2	2	12	1,100	1%
Special Assessment Revenue											
Special Assessments - On-Roll	3,851	249,964	222,355	24,867	44,863	9,958	9,122	2,586	567,566	578,774	98%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	21,948	21,948	-	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	\$ 24,542	1,626,645	\$ 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)	-	-	-	-	-	-	-	1,075,000	1,075,000	-	N/A
Interest Expense											
Series 2019 Bonds (Phase 7,8,Hatcher)	-	199,387	-	-	-	-	-	196,372	395,759	395,759	100%
Debt Service-Other Costs											
Operating Transfers Out (To Other Funds)	1	1	64	1	1	1	1	1	72	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 379,388	\$ 64	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1,271,373	1,650,831	\$ 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	(1,246,831)	(24,186)	6,815	
Fund Balance - Beginning	671,391	675,244	545,823	768,116	792,984	837,849	1,884,910	1,894,036	671,391		
Fund Balance - Ending	\$ 675,244	\$ 545,823	\$ 768,116	\$ 792,984	\$ 837,849	\$ 1,884,910	\$ 1,894,036	\$ 647,205	647,205	\$ 6,815	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income										
Construction Account	0	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	1,861	3,750	-
Total Revenue and Other Sources:	\$ 0	\$ 1,888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,861	\$ 3,751	\$ -
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	1,861	3,751	-
Fund Balance - Beginning	18,059	18,059	19,947	19,948	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	\$ 21,809	\$ 21,809	\$ -

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income										
Construction Account	0	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	1,262	2,543	-
Total Revenue and Other Sources:	\$ 0	\$ 1,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,262	\$ 2,543	\$ -
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	1,262	2,543	-
Fund Balance - Beginning	11,693	11,693	12,974	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	\$ 14,236	\$ 14,236	\$ -

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 May 31, 2021

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income										
Construction Account	0	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	1	72	-
Total Revenue and Other Sources:	\$ 6	\$ 6	\$ 68	\$ 6	\$ 6	\$ 8	\$ 1	\$ 1	\$ 101	\$ -
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	\$ (1,037,001)	\$ -
Fund Balance - Beginning	1,070,321	1,070,326	1,070,332	1,070,400	1,070,406	1,070,412	33,317	33,319	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	\$ 33,320	\$ 33,320	\$ -