

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2021

FISCAL YEAR 2021

PREPARED BY:

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

T: 954-658-4900 E: JimWard@JPWardAssociates.com

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 August 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	\$ 455,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455,716
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	245,306	160,913	174,589	118,375	256,422	-	-	-	-	1,494,604
Revenue	-	431,812	255,366	160,905	259,792	164,428	391,896	-	-	-	-	1,664,199
Prepayment Account	-	-	881	-	-	-	5	-	-	-	-	886
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	21,810	14,237	34,280	-	70,326
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	-	-	-	-	-	-	-	-	-	-	2,879,357	2,879,357
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	26,780,643	26,780,643
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 455,716	\$ 970,812	\$ 501,554	\$ 324,288	\$ 434,381	\$ 282,803	\$ 648,323	\$ 21,810	\$ 14,237	\$ 34,280	\$ 29,660,000	\$ 33,348,203

**Flowway Community Development District
Balance Sheet
for the Period Ending August 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	-	-	-	-	-	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	-	-	-	-	-	29,660,000	29,660,000	-
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>\$ 29,660,000</u>	<u>\$ 29,660,000</u>	<u>\$ -</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	282,803	671,391	18,059	11,693	1,070,321	-	4,282,528	-
Results from Current Operations	-	9,869	14,562	(21,714)	58	-	(23,069)	3,751	2,543	(1,036,041)	-	(1,050,041)	-
Unassigned													
Beginning: October 1, 2020 (Audited)	366,305	-	-	-	-	-	-	-	-	-	-	366,305	-
Results from Current Operations	89,412	-	-	-	-	-	-	-	-	-	-	89,412	-
Total Fund Equity and Other Credits	<u>\$ 455,716</u>	<u>\$ 970,812</u>	<u>\$ 501,554</u>	<u>\$ 324,288</u>	<u>\$ 434,381</u>	<u>\$ 282,803</u>	<u>\$ 648,323</u>	<u>\$ 21,810</u>	<u>\$ 14,237</u>	<u>\$ 34,280</u>	<u>\$ -</u>	<u>\$ 3,688,203</u>	<u>\$ -</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 455,716</u>	<u>\$ 970,812</u>	<u>\$ 501,554</u>	<u>\$ 324,288</u>	<u>\$ 434,381</u>	<u>\$ 282,803</u>	<u>\$ 648,323</u>	<u>\$ 21,810</u>	<u>\$ 14,237</u>	<u>\$ 34,280</u>	<u>\$ 29,660,000</u>	<u>\$ 33,348,203</u>	<u>\$ -</u>

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	4,167	3	-	572,816	579,690	99%
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	\$ 4,167	\$ 3	\$ -	573,760	\$ 679,690	84%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's Fees	-	-	1,600	1,600	-	1,000	-	-	1,800	800	-	6,800	2,400	283%
Executive														
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	36,667	40,000	92%
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	1,333	1,333	1,333	14,667	16,000	92%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	14,667	16,000	92%
Arbitrage Rebate Services	500	-	-	-	500	500	-	500	-	-	-	2,000	3,000	67%
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	1,166	-	-	315	630	252	-	287	-	2,081	4,731	3,500	135%
Trustee Services	-	-	-	7,159	4,327	-	8,654	-	-	-	4,031	24,171	25,450	95%
Dissemination Agent Services	5,600	-	-	-	500	-	-	-	-	100	-	6,200	5,500	113%
Property Appraiser Fees	9,966	-	-	-	-	-	-	-	(7,869)	-	-	2,097	16,000	13%
Bank Services	-	-	-	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
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%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
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	-	1,066	2,622	1,591	21,034	10,000	210%
Boundary Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
SFWMD - Permit Objection	-	-	185	-	5,615	-	-	-	598	-	-	6,397	-	N/A
Special Counsel - Litigation	-	-	-	-	14,720	6,492	25,056	-	22,818	32,302	17,681	119,068	100,000	119%
Other General Government Services														
Engineering Services - General Fund	150	-	-	1,468	-	-	14,226	4,815	7,534	4,523	1,988	34,703	5,000	694%
Miscellaneous Services	-	613	-	-	-	-	-	-	-	-	-	613	-	N/A
Boardwalk & Golf Cart Review	-	-	-	-	-	-	-	1,125	375	1,538	-	3,037.50	-	N/A
Asset Evaluation	-	-	-	-	-	-	-	6,183	1,426	-	-	7,608.75	-	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%
Internal Preserves	-	-	-	-	-	-	-	-	-	-	-	-	6,598	0%
Western Preserve	-	-	-	-	-	-	-	-	-	-	33,215	33,215	33,215	100%
Northern Preserve Area 1	-	-	-	-	-	-	-	-	-	-	-	-	64,560	0%
Northern Preserve Area 2	-	-	-	-	-	-	-	-	-	21,875	57,575	79,450	113,120	70%
Northern Preserve Areas 1&2	-	-	-	-	-	-	-	-	-	-	34,615	34,615	-	N/A
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														

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
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
Water Control Structures	-	-	-	-	-	-	-	-	-	-	6,000	6,000	-	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%
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														
Sub-Total:	31,098	7,829	8,780	17,533	39,701	21,543	70,660	18,636	34,033	69,758	164,776	484,349	679,690	71%
Total Expenditures and Other Uses:	\$ 31,098	\$ 7,829	\$ 8,780	\$ 17,533	\$ 39,701	\$ 21,543	\$ 70,660	\$ 18,636	\$ 34,033	\$ 69,758	\$ 164,776	\$ 484,349	\$ 679,690	71%
Net Increase/ (Decrease) in Fund Balance	(27,240)	242,612	213,998	7,381	6,191	(11,566)	(61,520)	(16,046)	(29,866)	(69,756)	(164,776)	89,412	-	
Fund Balance - Beginning	366,305	339,065	581,677	795,675	803,056	809,247	797,681	736,161	720,115	690,249	620,493	366,305	-	
Fund Balance - Ending	\$ 339,065	\$ 581,677	\$ 795,675	\$ 803,056	\$ 809,247	\$ 797,681	\$ 736,161	\$ 720,115	\$ 690,249	\$ 620,493	\$ 455,716	455,716	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income														
Interest Account	-	0	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	0	0	0	11,578	1,600	724%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	2	2	3	2	2	2	20	975	2%
Special Assessment Revenue														
Special Assessments - On-Roll	3,589	232,943	207,214	23,174	41,808	9,280	8,501	2,410	3,876	2	-	532,796	539,344	99%
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	\$ 3,878	\$ 5	\$ 2	544,394	\$ 541,927	N/A
Expenditures and Other Uses														
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	1,950.42	-	-	1,950	\$ -	N/A
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:	\$0	\$325,513	\$0	\$0	\$0	\$0	\$0	\$207,063	\$1,950	\$0	\$0	\$534,525	\$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)	1,928	5	2	9,869	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	968,877	970,805	970,810	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	\$ 970,805	\$ 970,810	\$ 970,812	970,812	\$ 9,352	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income														
Interest Account	-	0	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	0	0	0	5,288	550	962%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	1	1	1	1	11	300	4%
Special Assessment Revenue														
Special Assessments - On-Roll	1,702	110,460	98,260	10,989	19,825	4,400	4,031	1,143	1,838	1	-	252,649	255,873	99%
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	\$ 1,839	\$ 2	\$ 1	257,949	\$ 256,723	N/A
Expenditures and Other Uses														
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	924.88	-	-	925	\$ -	N/A
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)														
-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$0	\$156,975	\$0	\$0	\$0	\$0	\$0	\$85,488	\$925	\$0	\$0	\$243,387	\$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)	914	2	1	14,562	14,260	
Fund Balance - Beginning	486,992	488,695	444,844	543,105	554,095	573,921	578,323	582,356	500,636	501,550	501,552	486,992	-	
Fund Balance - Ending	\$ 488,695	\$ 444,844	\$ 543,105	\$ 554,095	\$ 573,921	\$ 578,323	\$ 582,356	\$ 500,636	\$ 501,550	\$ 501,552	\$ 501,554	501,554	\$ 14,260	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income														
Interest Account	-	0	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	0	0	0	3,478	500	696%
Prepayment Account	0	0	-	-	-	-	-	-	-	-	0	0	-	N/A
Revenue Account	1	1	0	0	1	1	1	1	1	1	1	8	400	2%
General Redemption Account	0	0	0	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	1,555	1	-	212,374	216,250	98%
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	\$ 1,556	\$ 2	\$ 1	215,861	\$ 217,150	N/A
Expenditures and Other Uses														
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	782.36	-	-	782	\$ -	N/A
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	-	-	-	-	-	-	-	-	5,000	25,000	-	N/A
Interest Expense														
Series 2015 Bonds (Phase 4)	-	79,178	-	-	-	-	-	77,547	-	-	67	156,792	157,256	100%
Operating Transfers Out (To Other Funds)														
Total Expenditures and Other Uses:	\$0	\$154,178	\$0	\$0	\$0	\$0	\$0	\$77,547	\$782	\$0	\$5,067	\$237,575	\$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)	773	2	(5,066)	(21,714)	4,894	
Fund Balance - Beginning	346,002	347,443	288,456	370,232	379,528	396,299	400,022	403,433	328,580	329,353	329,355	346,002		
Fund Balance - Ending	\$ 347,443	\$ 288,456	\$ 370,232	\$ 379,528	\$ 396,299	\$ 400,022	\$ 403,433	\$ 328,580	\$ 329,353	\$ 329,355	\$ 324,288	324,288	\$ 4,894	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income														
Interest Account	-	0	0	-	-	-	-	0	0	-	-	0	2	5%
Sinking Fund	-	0	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	0	1,888	0	0	0	0	0	1,861	0	0	0	3,750	345	1087%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	1	2	1	1	1	12	220	5%
Special Assessment Revenue														
Special Assessments - On-Roll	2,329	151,169	134,472	15,039	27,131	6,022	5,517	1,564	2,515	2	-	345,759	350,060	99%
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	\$ 2,516	\$ 3	\$ 1	349,521	\$ 350,627	N/A
Expenditures and Other Uses														
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	1,265.73	-	-	1,266	\$ -	N/A
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	0	0	0	3,750	-	N/A
Total Expenditures and Other Uses:	\$0	\$224,962	\$0	\$0	\$0	\$0	\$0	\$123,234	\$1,266	\$0	\$0	\$349,464	\$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)	1,251	3	1	58	7,864	
Fund Balance - Beginning	434,323	436,653	364,749	499,221	514,261	541,393	547,417	552,935	433,126	434,377	434,380	434,323		
Fund Balance - Ending	\$ 436,653	\$ 364,749	\$ 499,221	\$ 514,261	\$ 541,393	\$ 547,417	\$ 552,935	\$ 433,126	\$ 434,377	\$ 434,380	\$ 434,381	434,381	\$ 7,864	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income														
Interest Account	-	0	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	0	0	0	2,543	2,200	116%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	1	1	1	1	1	7	1,100	1%
Special Assessment Revenue														
Special Assessments - On-Roll	1,570	101,890	90,636	10,136	18,287	4,059	3,718	1,054	1,695	1	-	233,047	235,848	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds														
Operating Transfers In (To Other Funds)														
Total Revenue and Other Sources:	\$ 1,571	\$ 103,171	\$ 90,636	\$ 10,137	\$ 18,288	\$ 4,060	\$ 3,719	\$ 2,317	\$ 1,696	\$ 2	\$ 1	235,597	\$ 239,148	N/A
Expenditures and Other Uses														
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	853	-	-	853	\$ -	N/A
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	0	-	0	2,543	-	N/A
Total Expenditures and Other Uses:	\$0	\$150,130	\$0	\$0	\$0	\$0	\$0	\$83,974	\$853	\$0	\$0	\$234,958	\$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)	843	2	1	639	7,585	
Fund Balance - Beginning	282,164	283,735	236,776	327,412	337,549	355,837	359,896	363,616	281,958	282,801	282,803	282,164		
Fund Balance - Ending	\$ 283,735	\$ 236,776	\$ 327,412	\$ 337,549	\$ 355,837	\$ 359,896	\$ 363,616	\$ 281,958	\$ 282,801	\$ 282,803	\$ 282,803	282,803	\$ 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 August 31, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income														
Interest Account	-	0	0	-	-	-	-	1	0	-	-	1	-	N/A
Sinking Account	-	0	0	-	-	-	-	-	-	-	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	-	1	1	1	12	2,700	0%
Prepayment Account	-	-	-	-	-	-	2	4	0	-	-	7	-	N/A
Revenue Account	2	2	0	1	2	2	2	2	2	2	2	17	1,100	2%
Special Assessment Revenue														
Special Assessments - On-Roll	3,851	249,964	222,355	24,867	44,863	9,958	9,122	2,586	4,159	3	-	571,727	578,774	99%
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	\$ 4,162	\$ 5	\$ 3	1,630,815	\$ 582,574	N/A
Expenditures and Other Uses														
Property Appraiser & Tax Collection Fees	-	-	-	-	-	-	-	-	2,093	-	-	2,093	\$ -	N/A
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	957	1	1	1,031	-	N/A
Total Expenditures and Other Uses:	\$1	\$379,388	\$64	\$1	\$1	\$1	\$1	\$1,271,373	\$3,050	\$1	\$1	\$1,653,883	\$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)	1,112	4	2	(23,069)	6,815	
Fund Balance - Beginning	671,391	675,244	545,823	768,116	792,984	837,849	1,884,910	1,894,036	647,205	648,317	648,321	671,391		
Fund Balance - Ending	\$ 675,244	\$ 545,823	\$ 768,116	\$ 792,984	\$ 837,849	\$ 1,884,910	\$ 1,894,036	\$ 647,205	\$ 648,317	\$ 648,321	\$ 648,323	648,323	\$ 6,815	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income													
Construction Account	0	0	0	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	0	0	0	3,750	-
Total Revenue and Other Sources:	\$ 0	\$ 1,888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,861	\$ 0	\$ 0	\$ 0	\$ 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	0	0	0	3,751	-
Fund Balance - Beginning	18,059	18,059	19,947	19,948	19,948	19,948	19,948	19,948	21,809	21,809	21,810	18,059	-
Fund Balance - Ending	\$ 18,059	\$ 19,947	\$ 19,948	\$ 19,948	\$ 19,948	\$ 19,948	\$ 19,948	\$ 21,809	\$ 21,809	\$ 21,810	\$ 21,810	\$ 21,810	\$ -

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income													
Construction Account	0	0	0	0	0	0	0	0	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds													
Operating Transfers In (From Other Funds)	0	1,280	0	0	0	0	0	1,262	0	0	0	2,543	-
Total Revenue and Other Sources:	\$ 0	\$ 1,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,262	\$ 0	\$ 0	\$ 0	\$ 2,543	\$ -
Expenditures and Other Uses													
Executive													
Professional Management	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services													
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding													
-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Legal Services													
Legal - Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay													
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Construction in Progress													
-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance													
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Underwriter's Discount													
-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	0	1,280	0	0	0	0	0	1,262	0	0	0	2,543	-
Fund Balance - Beginning	11,693	11,693	12,974	12,974	12,974	12,974	12,974	12,974	14,236	14,236	14,236	11,693	-
Fund Balance - Ending	\$ 11,693	\$ 12,974	\$ 12,974	\$ 12,974	\$ 12,974	\$ 12,974	\$ 12,974	\$ 14,236	\$ 14,236	\$ 14,236	\$ 14,237	\$ 14,237	\$ -

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 August 31, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income													
Construction Account	0	0	0	0	0	0	0	0	0	0	0	2	-
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	957	1	1	1,031	-
Total Revenue and Other Sources:	\$ 6	\$ 6	\$ 68	\$ 6	\$ 6	\$ 8	\$ 1	\$ 1	\$ 957	\$ 1	\$ 1	\$ 1,061	\$ -
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	\$ 957	\$ 1	\$ 1	\$ (1,036,041)	-
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	\$ 33,320	\$ 34,277	\$ 34,278	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	\$ 34,277	\$ 34,278	\$ 34,280	\$ 34,280	\$ -