
Flow Way Community Development District

Financial Statements

January 31, 2020



Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NE 12th TERRACE

Suite 1

OAKLAND PARK, FLORIDA 33334

Flow Way Community Development District

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JPWard & Associates, LLC
2900 NE 12th Terrace
Suite 1
Oakland Park, Florida 33334

**Flowway Community Development District
Balance Sheet
for the Period Ending January 31, 2020**

	Governmental Funds		Debt Service Funds					Capital Projects Fund			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	\$ 760,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760,122
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	289,387	-	-	-	-	1,529,468
Revenue	-	486,644	258,668	184,905	292,068	186,276	431,477	-	-	-	-	1,840,039
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
General Redemption Account	-	-	-	2,470	-	-	-	-	-	-	-	2,470
Retainage Account	-	-	-	-	-	-	1,035,074	-	-	-	-	1,035,074
Construction	-	-	-	-	-	-	-	16,105	10,369	1,425	-	27,899
Cost of Issuance	-	-	-	-	-	-	-	-	-	31,199	-	31,199
Due from Other Funds												
General Fund	-	46,118	21,875	18,484	29,933	20,249	49,485	-	-	-	-	186,144
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	4,268,294	4,268,294
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	17,386,706	17,386,706
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 760,122	\$ 1,071,762	\$ 526,730	\$ 367,789	\$ 496,589	\$ 324,901	\$ 1,805,423	\$ 16,105	\$ 10,369	\$ 32,624	\$ 21,655,000	\$ 27,067,415

**Flowway Community Development District
Balance Sheet
for the Period Ending January 31, 2020**

	Governmental Funds		Debt Service Funds					Capital Projects Fund			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)	186,144	-	-	-	-	-	-	-	-	-	-	-	186,144
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	-	(395,000)	(395,000)
Long Term	-	-	-	-	-	-	-	-	-	-	-	22,050,000	22,050,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	176,123	(30,916)	-	145,207
Total Liabilities	\$ 186,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,123	\$ (30,916)	\$ 21,655,000	\$ 21,986,351
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2018 (Unaudited)	-	934,631	466,536	318,860	420,515	324,901	1,421,578	14,378	(166,922)	62,355	-	-	3,796,833
Results from Current Operations	-	137,131	60,194	48,929	76,074	-	383,845	1,727	1,169	1,185	-	-	710,253
Unassigned													
Beginning: October 1, 2018 (Unaudited)	196,047	-	-	-	-	-	-	-	-	-	-	-	196,047
Results from Current Operations	377,931	-	-	-	-	-	-	-	-	-	-	-	377,931
Total Fund Equity and Other Credits	\$ 573,978	\$ 1,071,762	\$ 526,730	\$ 367,789	\$ 496,589	\$ 324,901	\$ 1,805,423	\$ 16,105	\$ (165,754)	\$ 63,540	\$ -	\$ -	\$ 5,081,064
Total Liabilities, Fund Equity and Other Credits	\$ 760,122	\$ 1,071,762	\$ 526,730	\$ 367,789	\$ 496,589	\$ 324,901	\$ 1,805,423	\$ 16,105	\$ 10,369	\$ 32,624	\$ 21,655,000	\$ -	\$ 27,067,415

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-		
Interest							
Interest - General Checking	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	1,190	143,612	263,374	46,072	454,249	538,391	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Contributions Private Sources	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,190	\$ 143,612	\$ 263,374	\$ 46,072	454,249	\$ 538,391	84%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	-	-	-	-	2,400	0%
Executive							
Professional Management	3,333	3,333	3,333	3,333	13,333	40,000	33%
Financial and Administrative							
Audit Services	-	-	-	-	-	4,400	0%
Accounting Services	1,000	1,000	1,000	1,000	4,000	16,000	25%
Assessment Roll Services	667	-	667	667	2,000	16,000	13%
Arbitrage Rebate Services	-	-	-	500	500	3,000	17%
Other Contractual Services							
Recording and Transcription	-	-	-	-	-	-	N/A
Legal Advertising	-	672	-	-	672	7,500	9%
Trustee Services	-	-	3,450	8,036	11,485.63	21,400	54%
Dissemination Agent Services	5,500	667	-	-	6,167	17,000	36%
Property Appraiser Fees	-	15,610	-	-	15,610	4,000	390%

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Bank Services	-	2	-	-	2	400	0%
Travel and Per Diem	-	-	-	-	-	-	N/A
Communications & Freight Services							
Postage, Freight & Messenger	46	-	233	61	340	600	57%
Rentals & Leases							
Meeting Room Rental	-	-	-	-	-	-	N/A
Computer Services - Website Development	50	50	50	50	200	3,000	7%
Insurance	-	6,193	-	-	6,193	6,100	102%
Printing & Binding	73	-	-	-	73	750	10%
Office Supplies	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	228	780	1,008	10,000	10%
Legal - Series 2013 Bonds	-	-	-	-	-	-	N/A
Boundary Expansion	-	-	-	-	-	-	N/A
Legal - Series 2016(Phase 5)	-	-	-	-	-	-	N/A
Legal - Series 2017(Phase 6)	-	-	-	-	-	-	N/A
Requisitions	-	-	-	-	-	-	N/A
Special Counsel - Preserves	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General Fund	-	-	-	-	-	2,000	0%
Environmental Preserves - Engineering	-	-	-	-	-	-	N/A
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	-	-	-	-	-	-	N/A
Clearing Downed Trees/Cleanup	-	-	-	-	-	1,000	0%

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Code Enforcement for Incursion into Preserve	-	-	-	-	-	2,000	0%
Contingencies	-	-	-	-	-	3,000	0%
Capital Outlay	-	-	-	-	-	-	N/A
Stormwater Management Services							
Environmental Engineering-Mitigation Area	-	-	-	-	-	-	N/A
Preserve Area Maintenance							
Wading Bird Foraging Areas	-	-	-	-	-	1,523	0%
Internal Preserves	-	-	-	-	-	6,598	0%
Western Preserve	-	-	-	-	-	33,215	0%
Northern Preserve Area 1	-	-	14,560	-	14,560	64,560	23%
Northern Preserve Area 2	-	-	-	-	-	113,120	0%
Clearing Downed Trees/Cleanup	-	-	-	-	-	5,000	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	2,500	0%
Reserves for Future Operations							
Future Operations/Restorations	-	-	-	-	-	119,450	0%
Intragovernmental Transfer Out							
	-	-	-	-	-	-	N/A
Sub-Total:	10,844	27,527	23,520	14,427	76,318	538,391	14%
Total Expenditures and Other Uses:	\$ 10,844	\$ 27,527	\$ 23,520	\$ 14,427	\$ 76,318	\$ 538,391	14%
Net Increase/ (Decrease) in Fund Balance	(9,654)	116,086	239,854	31,645	377,931	-	
Fund Balance - Beginning	196,047	186,394	302,479	542,334	196,047	-	
Fund Balance - Ending	\$ 186,394	\$ 302,479	\$ 542,334	\$ 573,978	573,978	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Interest Account	-	6	-	-	6	8	73%
Sinking Fund	-	3	-	-	3	-	N/A
Reserve Account	83	4,940	67	69	5,158	1,600	322%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	413	376	64	215	1,069	975	110%
Special Assessment Revenue							
Special Assessments - On-Roll	1,192	143,758	263,640	46,118	454,707	539,344	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,687	\$ 149,083	\$ 263,771	\$ 46,402	460,943	\$ 541,927	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2013 Bonds	\$ -	\$ 110,000	\$ -	\$ -	110,000	\$ 110,000	100%
Principal Debt Service - Early Redemptions							
Series 2013 Bonds	-	-	-	-	-	-	N/A
Interest Expense							
Series 2013 Bonds	-	213,813	-	-	213,813	424,325	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 323,813	\$ -	\$ -	323,813	\$ 534,325	N/A
Net Increase/ (Decrease) in Fund Balance	1,687	(174,730)	263,771	46,402	137,131	7,602	
Fund Balance - Beginning	934,631	936,319	761,589	1,025,360	934,631		
Fund Balance - Ending	\$ 936,319	\$ 761,589	\$ 1,025,360	\$ 1,071,762	1,071,762	\$ 7,602	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Interest Account	-	2	-	-	2	-	N/A
Sinking Fund	-	2	-	-	2	-	N/A
Reserve Account	38	2,256	31	31	2,356	550	428%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	230	210	53	126	619	300	206%
Special Assessment Revenue							
Special Assessments - On-Roll	565	68,187	125,050	21,875	215,677	255,873	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	N/A
Intragovernmental Transfers In							
Debt Proceeds	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 833	\$ 70,658	\$ 125,134	\$ 22,032	218,657	\$ 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)	-	88,463	-	-	88,463	175,438	50%
Operating Transfers Out (To Other Funds)							
Total Expenditures and Other Uses:	\$ -	\$ 158,463	\$ -	\$ -	158,463	\$ 245,438	N/A
Net Increase/ (Decrease) in Fund Balance	833	(87,804)	125,134	22,032	60,194	11,285	
Fund Balance - Beginning	466,536	467,369	379,565	504,699	466,536	-	
Fund Balance - Ending	\$ 467,369	\$ 379,565	\$ 504,699	\$ 526,730	526,730	\$ 11,285	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Interest Account	-	2	-	-	2	-	N/A
Sinking Fund	-	2	-	-	2	-	N/A
Reserve Account	25	1,484	20	21	1,549	500	310%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	161	147	18	78	403	400	101%
General Redemption Account	0	0	0	0	1	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	478	57,619	105,668	18,484	182,249	216,250	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)							
Debt Proceeds	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 664	\$ 59,254	\$ 105,706	\$ 18,583	184,207	\$ 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)	-	-	-	-	-	-	N/A
Interest Expense							
Series 2015 Bonds (Phase 4)	-	80,278	-	-	80,278	159,456	50%
Operating Transfers Out (To Other Funds)							
Total Expenditures and Other Uses:	\$ -	\$ 135,278	\$ -	\$ 0.00	135,278	\$ 214,456	N/A
Net Increase/ (Decrease) in Fund Balance	664	(76,024)	105,706	18,583	48,929	2,694	
Fund Balance - Beginning	318,860	319,525	243,500	349,206	318,860		
Fund Balance - Ending	\$ 319,525	\$ 243,500	\$ 349,206	\$ 367,789	367,789	\$ 2,694	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Interest Account	-	3	-	-	3	2	171%
Sinking Fund	-	3	-	-	3	-	N/A
Reserve Account	27	1,600	22	22	1,671	345	484%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	257	233	22	120	632	220	287%
Special Assessment Revenue							
Special Assessments - On-Roll	773	93,305	171,114	29,933	295,125	350,060	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Debt Proceeds							
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,057	\$ 95,145	\$ 171,158	\$ 30,074	297,434	\$ 350,627	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2016 Bonds (Phase 5)	\$ -	\$ 95,000	\$ -	\$ -	95,000	\$ 95,000	100%
Principal Debt Service - Early Redemptions							
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	N/A
Interest Expense							
Series 2016 Bonds (Phase 5)	-	124,689	-	-	124,689	247,763	50%
Operating Transfers Out (To Other Funds)	27	1,600	22	22	1,671	-	N/A
Total Expenditures and Other Uses:	\$ 27	\$ 221,289	\$ 22	\$ 22	221,360	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	1,030	(126,144)	171,136	30,052	76,074	7,864	
Fund Balance - Beginning	420,515	421,545	295,401	466,537	420,515		
Fund Balance - Ending	\$ 421,545	\$ 295,401	\$ 466,537	\$ 496,589	496,589	\$ 7,864	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Interest Account	-	2	-	-	2	-	N/A
Sinking Fund	-	2	-	-	2	-	N/A
Reserve Account	18	1,085	15	15	1,133	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	163	148	6	71	389	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	523	63,120	115,757	20,249	199,650	236,750	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Debt Proceeds							
-	-	-	-	-	-	-	-
Operating Transfers In (To Other Funds)							
-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 705	\$ 64,357	\$ 115,778	\$ 20,336	201,175	\$ 236,750	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)	-	84,988	-	-	84,988	168,838	50%
Debt Service-Other Costs							
-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)							
-	18	1,085	15	15	1,133	-	N/A
Total Expenditures and Other Uses:	\$ 18	\$ 151,072	\$ 15	\$ 15	151,120	\$ 233,838	N/A
Net Increase/ (Decrease) in Fund Balance	687	(86,715)	115,763	20,320	50,055	2,912	
Fund Balance - Beginning	274,845	275,532	188,817	304,580	274,845		
Fund Balance - Ending	\$ 275,532	\$ 188,817	\$ 304,580	\$ 324,901	324,901	\$ 2,912	

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 January 31, 2020

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	-	\$ 100,801	0%
Interest Income							
Interest Account	105	98	-	-	203	-	N/A
Sinking Account	-	-	-	-	-	-	N/A
Reserve Account	302	281	238	246	1,067	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	0	0	0	155	155	-	N/A
Retainage Account	1,076	1,004	849	878	3,808	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	-	148,107	282,888	49,485	480,480	578,774	83%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Debt Proceeds							
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,484	\$ 149,490	\$ 283,976	\$ 50,764	485,714	\$ 679,575	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2019 Bonds (Phase 7,8,Hatcher)	\$ -	\$ -	\$ -	\$ -	-	\$ 65,000	0%
Principal Debt Service - Early Redemptions							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	N/A
Interest Expense							
Series 2019 Bonds (Phase 7,8,Hatcher)	-	100,801	-	-	100,801	300,188	34%
Debt Service-Other Costs							
Operating Transfers Out (To Other Funds)	302	281	238	246	1,067	-	N/A
Total Expenditures and Other Uses:	\$ 302	\$ 101,083	\$ 238	\$ 246	101,868	\$ 365,188	N/A
Net Increase/ (Decrease) in Fund Balance	1,182	48,408	283,738	50,518	383,845	314,387	
Fund Balance - Beginning	1,421,578	1,422,759	1,471,167	1,754,905	1,421,578		
Fund Balance - Ending	\$ 1,422,759	\$ 1,471,167	\$ 1,754,905	\$ 1,805,423	1,805,423	\$ 314,387	

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020**

Description	October	November	December	January	Year to Date	Total Annual Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income						
Construction Account	15	14	13	14	56	-
Cost of Issuance	-	-	-	-	-	-
Debt Proceeds						
Operating Transfers In (From Other Funds)	27	1,600	22	22	1,671	-
Total Revenue and Other Sources:	\$ 42	\$ 1,614	\$ 35	\$ 36	\$ 1,727	\$ -
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	42	1,614	\$ 35	\$ 36	\$ 1,727	-
Fund Balance - Beginning	14,378	14,420	\$ 16,034	\$ 16,069	14,378	-
Fund Balance - Ending	\$ 14,420	\$ 16,034	\$ 16,069	\$ 16,105	\$ 16,105	\$ -

Prepared by:

JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2020**

Description	October	November	December	January	Year to Date	Total Annual Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income						
Construction Account	10	9	8	9	36	-
Cost of Issuance	-	-	-	-	-	-
Debt Proceeds						
		-	-	-	-	-
Operating Transfers In (From Other Funds)	18	1,085	15	15	1,133	-
Total Revenue and Other Sources:	\$ 28	\$ 1,094	\$ 23	\$ 24	\$ 1,169	\$ -
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	28	1,094	\$ 23	\$ 24	\$ 1,169	-
Fund Balance - Beginning	(166,922)	(166,894)	\$ (165,800)	\$ (165,777)	(166,922)	-
Fund Balance - Ending	\$ (166,894)	\$ (165,800)	\$ (165,777)	\$ (165,754)	\$ (165,754)	\$ -

Prepared by:

JPWARD and Associates, LLC

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 January 31, 2020

Description	October	November	December	January	Year to Date	Total Annual Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income						
Construction Account	0	1	1	1	3	-
Cost of Issuance	32	30	26	26	115	-
Debt Proceeds						
Contributions from Private Sources		-	-	-	-	-
Operating Transfers In (From Other Funds)	302	281	238	246	1,067	-
Total Revenue and Other Sources:	\$ 335	\$ 312	\$ 264	\$ 273	\$ 1,185	\$ -
Expenditures and Other Uses						
Executive						
Professional Management	-	-	-	-	\$ -	\$ -
Other Contractual Services						
Trustee Services	-	-	-	-	\$ -	\$ -
Printing & Binding						
Legal Services	-	-	-	-	\$ -	\$ -
Legal - Series 2019 Bonds (Ph 7, Ph 8 & Hatcher)	-	-	-	-	\$ -	-
Capital Outlay						
Water-Sewer Combination-Construction	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	\$ -	\$ -
Construction in Progress						
Cost of Issuance						
Series 2016 Bonds (Phase 5)	-	-	-	-	-	\$ -
Underwriter's Discount						
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 335	\$ 312	\$ 264	\$ 273	\$ 1,185	-
Fund Balance - Beginning	62,355	62,690	63,002	63,267	62,355	-
Fund Balance - Ending	\$ 62,690	\$ 63,002	\$ 63,267	\$ 63,540	\$ 63,540	\$ -

Prepared by:

JPWARD and Associates, LLC