

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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Flow Way Community Development District

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JPWard & Associates, LLC
2900 NE 12th Terrace
Suite 1
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**Flowway Community Development District
Balance Sheet
for the Period Ending January 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	\$ 896,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 896,557
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	289,324	-	-	-	-	1,529,405
Revenue	-	546,013	296,918	205,832	324,633	209,038	478,792	-	-	-	-	2,061,226
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	19,948	12,974	33,315	-	66,236
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	1,037,091	-	1,037,091
Due from Other Funds												
General Fund	-	23,174	10,989	9,296	15,039	10,136	24,867	-	-	-	-	93,500
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable												
Assessments Receivable/Deposits												
Amount Available in Debt Service Funds												
Amount to be Provided by Debt Service Funds												
Investment in General Fixed Assets (net of depreciation)												
Total Assets	\$ 896,557	\$ 1,108,187	\$ 554,095	\$ 379,528	\$ 514,261	\$ 337,549	\$ 792,984	\$ 19,948	\$ 12,974	\$ 1,070,406	\$ 30,735,000	\$ 36,421,487

**Flowway Community Development District
Balance Sheet
for the Period Ending January 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)	
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	93,500	-	-	-	-	-	-	-	-	-	-	-	93,500
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion	-	-	-	-	-	-	-	-	-	-	605,000	-	605,000
Long Term	-	-	-	-	-	-	-	-	-	-	30,130,000	-	30,130,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 93,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,735,000	\$ -	\$ 30,828,500
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2020 (Unaudited)	-	960,943	486,992	346,002	434,323	337,549	671,391	18,059	11,693	1,070,321	-	-	4,337,273
Results from Current Operations	-	147,244	67,103	33,526	79,938	-	121,593	1,889	1,281	85	-	-	452,658
Unassigned													
Beginning: October 1, 2020 (Unaudited)	366,305	-	-	-	-	-	-	-	-	-	-	-	366,305
Results from Current Operations	436,751	-	-	-	-	-	-	-	-	-	-	-	436,751
Total Fund Equity and Other Credits	\$ 803,056	\$ 1,108,187	\$ 554,095	\$ 379,528	\$ 514,261	\$ 337,549	\$ 792,984	\$ 19,948	\$ 12,974	\$ 1,070,406	\$ -	\$ -	\$ 5,592,987
Total Liabilities, Fund Equity and Other Credits	\$ 896,557	\$ 1,108,187	\$ 554,095	\$ 379,528	\$ 514,261	\$ 337,549	\$ 792,984	\$ 19,948	\$ 12,974	\$ 1,070,406	\$ 30,735,000	\$ -	\$ 36,421,487

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

Description	October	November	December	January	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	501,992	579,690	87%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Contributions Private Sources	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,858	\$ 250,441	\$ 222,779	\$ 24,914	501,992	\$ 679,690	74%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	-	1,600	1,600	3,200	2,400	133%
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	1,333	1,333	1,333	1,333	5,333	16,000	33%
Assessment Roll Services	1,333	1,333	1,333	1,333	5,333	16,000	33%
Arbitrage Rebate Services	600	-	-	-	600	3,000	20%
Other Contractual Services							
Recording and Transcription	-	-	-	-	-	-	N/A
Legal Advertising	-	1,166	-	-	1,166	3,500	33%
Trustee Services	-	-	-	7,159	7,158.75	25,450	28%
Dissemination Agent Services	5,500	-	-	-	5,500	5,500	100%

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

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	9,966	-	-	-	9,966	16,000	62%
Bank Services	-	-	-	-	-	400	0%
Travel and Per Diem	-	-	-	-	-	-	N/A
Communications & Freight Services							
Postage, Freight & Messenger	19	-	30	7	56	600	9%
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	-	152	750	20%
Office Supplies	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	175	175	100%
Legal Services							
Legal - General Counsel	2,135	-	613	683	3,430	10,000	34%
Boundary Expansion	-	-	-	-	-	-	N/A
SFWMD - Permit Objection	-	-	185	-	185	-	N/A
Special Counsel - Litigation	-	-	-	-	-	100,000	0%
Other General Government Services							
Engineering Services - General Fund	150	-	-	1,468	1,618	5,000	32%
Capital Outlay	-	-	-	-	-	-	N/A
Stormwater Management Services							
Preserve Area Maintenance							
Environmental Engineering Consultant							
Task 1 - Bid Documents	-	613	-	-	613	-	N/A
Task 2 - Monthly site visits	-	-	-	-	-	13,350	0%
Task 3 - Reporting to Regulatory Agencies	-	-	-	-	-	8,000	0%
Task 4 - Fish Sampling to US Fish & Wildlife	-	-	-	-	-	10,350	0%
Task 5 - Attendance at Board Meeting	-	-	-	-	-	1,000	N/A

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

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

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

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Professional Services							
Asset Management	-	-	-	-	-	5,000	0%
Utility Services							
Electric	-	-	-	-	-	2,400	0%
Irrigation Water	-	-	-	-	-	3,000	0%
Repairs & Maintenance							
Public Area Landscaping	-	-	-	-	-	30,000	0%
Irrigation System	-	-	-	-	-	25,000	0%
Well System	-	-	-	-	-	10,000	0%
Plant Replacement	-	-	-	-	-	-	N/A
Operating Supplies							
Mulch	-	-	-	-	-	5,000	0%
Capital Outlay	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	-	-	-	-	-	N/A
Reserves for Future Operations							
Future Operations/Restorations	-	-	-	-	-	-	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	N/A
Sub-Total:	31,098	7,829	8,780	17,533	65,241	679,690	10%
Total Expenditures and Other Uses:	\$ 31,098	\$ 7,829	\$ 8,780	\$ 17,533	\$ 65,241	\$ 679,690	10%
Net Increase/ (Decrease) in Fund Balance	(27,240)	242,612	213,998	7,381	436,751	-	
Fund Balance - Beginning	366,305	339,065	581,677	795,675	366,305	-	
Fund Balance - Ending	\$ 339,065	\$ 581,677	\$ 795,675	\$ 803,056	803,056	\$ -	

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

Description	October	November	December	January	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	5,831	1,600	364%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	5	975	1%
Special Assessment Revenue							
Special Assessments - On-Roll	3,589	232,943	207,214	23,174	466,920	539,344	87%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,591	\$ 238,774	\$ 207,215	\$ 23,176	472,756	\$ 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	147,244	9,352	
Fund Balance - Beginning	960,943	964,535	877,797	1,085,011	960,943		
Fund Balance - Ending	\$ 964,535	\$ 877,797	\$ 1,085,011	\$ 1,108,187	1,108,187	\$ 9,352	

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

Description	October	November	December	January	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	2,663	550	484%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	3	300	1%
Special Assessment Revenue							
Special Assessments - On-Roll	1,702	110,460	98,260	10,989	221,411	255,873	87%
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	224,078	\$ 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	67,103	14,260	
Fund Balance - Beginning	486,992	488,695	444,844	543,105	486,992	-	
Fund Balance - Ending	\$ 488,695	\$ 444,844	\$ 543,105	\$ 554,095	554,095	\$ 14,260	

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

Description	October	November	December	January	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	1,752	500	350%
Prepayment Account	0	0	-	-	0	-	N/A
Revenue Account	1	1	0	0	2	400	0%
General Redemption Account	0	0	0	0	0	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	1,440	93,439	81,776	9,296	185,950	216,250	86%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,441	\$ 95,191	\$ 81,776	\$ 9,296	187,704	\$ 217,150	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2015 Bonds (Phase 4)	\$ -	\$ 55,000	\$ -	\$ -	55,000	\$ 55,000	100%
Principal Debt Service - Early Redemptions							
Series 2015 Bonds (Phase 4)	-	20,000	-	-	20,000	-	N/A
Interest Expense							
Series 2015 Bonds (Phase 4)	-	79,178	-	-	79,178	157,256	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 154,178	\$ -	\$ -	154,178	\$ 212,256	N/A
Net Increase/ (Decrease) in Fund Balance	1,441	(58,987)	81,776	9,296	33,526	4,894	
Fund Balance - Beginning	346,002	347,443	288,456	370,232	346,002		
Fund Balance - Ending	\$ 347,443	\$ 288,456	\$ 370,232	\$ 379,528	379,528	\$ 4,894	

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

Description	October	November	December	January	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	1,889	345	547%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	3	220	1%
Special Assessment Revenue							
Special Assessments - On-Roll	2,329	151,169	134,472	15,039	303,009	350,060	87%
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	304,901	\$ 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	1,889	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 224,962	\$ 0	\$ 0	224,963	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	2,330	(71,904)	134,472	15,039	79,938	7,864	
Fund Balance - Beginning	434,323	436,653	364,749	499,221	434,323		
Fund Balance - Ending	\$ 436,653	\$ 364,749	\$ 499,221	\$ 514,261	514,261	\$ 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, 2021

Description	October	November	December	January	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	1,280	2,200	58%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	2	1,100	0%
Special Assessment Revenue							
Special Assessments - On-Roll	1,570	101,890	90,636	10,136	204,233	235,848	87%
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	205,515	\$ 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	1,281	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 150,130	\$ 0	\$ 0	150,131	\$ 231,563	N/A
Net Increase/ (Decrease) in Fund Balance	1,570	(46,959)	90,636	10,137	55,384	7,585	
Fund Balance - Beginning	282,164	283,735	236,776	327,412	282,164		
Fund Balance - Ending	\$ 283,735	\$ 236,776	\$ 327,412	\$ 337,549	337,549	\$ 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 January 31, 2021

Description	October	November	December	January	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	5	2,700	0%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	4	1,100	0%
Special Assessment Revenue							
Special Assessments - On-Roll	3,851	249,964	222,355	24,867	501,038	578,774	87%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Debt Proceeds							
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,854	\$ 249,967	\$ 222,357	\$ 24,869	501,047	\$ 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	67	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 379,388	\$ 64	\$ 1	379,454	\$ 575,759	N/A
Net Increase/ (Decrease) in Fund Balance	3,853	(129,421)	222,293	24,868	121,593	6,815	
Fund Balance - Beginning	671,391	675,244	545,823	768,116	671,391		
Fund Balance - Ending	\$ 675,244	\$ 545,823	\$ 768,116	\$ 792,984	792,984	\$ 6,815	

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

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

Prepared by:

JWARD 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, 2021**

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

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, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income						
Construction Account	0	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-
Retainage Account	4	4	4	4	17	-
Debt Proceeds		-	-	-	-	-
Contributions from Private Sources		-	-	-	-	-
Operating Transfers In (From Other Funds)	1	1	64	1	67	-
Total Revenue and Other Sources:	\$ 6	\$ 6	\$ 68	\$ 6	\$ 85	\$ -
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	\$ 6	\$ 6	\$ 68	\$ 6	\$ 85	-
Fund Balance - Beginning	1,070,321	1,070,326	\$ 1,070,332	\$ 1,070,400	1,070,321	-
Fund Balance - Ending	\$ 1,070,326	\$ 1,070,332	\$ 1,070,400	\$ 1,070,406	\$ 1,070,406	\$ -

Prepared by:

JPWARD and Associates, LLC