

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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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 February 28, 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	\$ 1,071,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,071,431
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	-	546,016	296,920	205,833	324,635	209,038	478,794	-	-	-	-	2,061,236
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	19,948	12,974	33,316	-	66,238
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	1,037,096	-	1,037,096
Due from Other Funds												
General Fund	-	64,982	30,814	26,066	42,170	28,423	69,730	-	-	-	-	262,184
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	3,499,460	3,499,460
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	27,235,540	27,235,540
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,071,431	\$ 1,149,997	\$ 573,921	\$ 396,299	\$ 541,393	\$ 355,837	\$ 837,849	\$ 19,948	\$ 12,974	\$ 1,070,412	\$ 30,735,000	\$ 36,765,061

**Flowway Community Development District
Balance Sheet
for the Period Ending February 28, 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)	262,184	-	-	-	-	-	-	-	-	-	-	-	-	262,184
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable														
Current Portion	-	-	-	-	-	-	-	-	-	-	-	605,000	605,000	605,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	30,130,000	30,130,000	30,130,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 262,184</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,735,000</u>	<u>\$ 30,997,184</u>	
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	355,837	671,391	18,059	11,693	1,070,321	-	-	-	4,355,561
Results from Current Operations	-	189,054	86,929	50,297	107,071	-	166,457	1,889	1,281	91	-	-	-	603,069
Unassigned														
Beginning: October 1, 2020 (Unaudited)	366,305	-	-	-	-	-	-	-	-	-	-	-	-	366,305
Results from Current Operations	442,942	-	-	-	-	-	-	-	-	-	-	-	-	442,942
Total Fund Equity and Other Credits	<u>\$ 809,247</u>	<u>\$ 1,149,997</u>	<u>\$ 573,921</u>	<u>\$ 396,299</u>	<u>\$ 541,393</u>	<u>\$ 355,837</u>	<u>\$ 837,849</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 1,070,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,767,877</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,071,431</u>	<u>\$ 1,149,997</u>	<u>\$ 573,921</u>	<u>\$ 396,299</u>	<u>\$ 541,393</u>	<u>\$ 355,837</u>	<u>\$ 837,849</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 1,070,412</u>	<u>\$ 30,735,000</u>	<u>\$ 36,765,061</u>		

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	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	546,940	579,690	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Contributions Private Sources								
	-	-	-	-	-	-	-	N/A
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	547,884	\$ 679,690	81%
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	3,333	16,667	40,000	42%
Financial and Administrative								
Audit Services	-	-	-	-	-	-	4,400	0%
Accounting Services	1,333	1,333	1,333	1,333	1,333	6,667	16,000	42%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	6,667	16,000	42%
Arbitrage Rebate Services	600	-	-	-	1,000	1,600	3,000	53%
Other Contractual Services								
Recording and Transcription	-	-	-	-	-	-	-	N/A
Legal Advertising	-	1,166	-	-	315	1,481	3,500	42%
Trustee Services	-	-	-	7,159	4,327	11,485.63	25,450	45%
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 February 28, 2021

Description	October	November	December	January	February	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	222	279	600	46%
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	7,503	10,933	10,000	109%
Boundary Expansion	-	-	-	-	-	-	-	N/A
SFWMD - Permit Objection	-	-	185	-	5,615	5,800	-	N/A
Special Counsel - Litigation	-	-	-	-	14,720	14,720	100,000	15%
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 February 28, 2021**

Description	October	November	December	January	February	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 February 28, 2021

Description	October	November	December	January	February	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	39,701	104,942	679,690	15%
Total Expenditures and Other Uses:	\$ 31,098	\$ 7,829	\$ 8,780	\$ 17,533	\$ 39,701	\$ 104,942	\$ 679,690	15%
Net Increase/ (Decrease) in Fund Balance	(27,240)	242,612	213,998	7,381	6,191	442,942	-	
Fund Balance - Beginning	366,305	339,065	581,677	795,675	803,056	366,305	-	
Fund Balance - Ending	\$ 339,065	\$ 581,677	\$ 795,675	\$ 803,056	\$ 809,247	809,247	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Interest Account	-	0	0	-	-	0	8	1%
Sinking Fund	-	0	0	-	-	0	-	N/A
Reserve Account	1	5,830	0	0	0	5,832	1,600	364%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	7	975	1%
Special Assessment Revenue								
Special Assessments - On-Roll	3,589	232,943	207,214	23,174	41,808	508,727	539,344	94%
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	514,567	\$ 541,927	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2013 Bonds	\$ -	\$ 115,000	\$ -	\$ -	\$ -	115,000	\$ 115,000	100%
Principal Debt Service - Early Redemptions								
Series 2013 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2013 Bonds	-	210,513	-	-	-	210,513	417,575	50%
Operating Transfers Out (To Other Funds)								
	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 325,513	\$ -	\$ -	\$ -	325,513	\$ 532,575	N/A
Net Increase/ (Decrease) in Fund Balance	3,591	(86,738)	207,215	23,176	41,811	189,054	9,352	
Fund Balance - Beginning	960,943	964,535	877,797	1,085,011	1,108,187	960,943		
Fund Balance - Ending	\$ 964,535	\$ 877,797	\$ 1,085,011	\$ 1,108,187	\$ 1,149,997	1,149,997	\$ 9,352	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Interest Account	-	0	0	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	0	-	N/A
Reserve Account	0	2,663	0	0	0	2,664	550	484%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	4	300	1%
Special Assessment Revenue								
Special Assessments - On-Roll	1,702	110,460	98,260	10,989	19,825	241,236	255,873	94%
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	243,904	\$ 256,723	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2015 Bonds (Phase 3)	\$ -	\$ 70,000	\$ -	\$ -	\$ -	70,000	\$ 70,000	100%
Principal Debt Service - Early Redemptions								
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2015 Bonds (Phase 3)	-	86,975	-	-	-	86,975	172,463	50%
Operating Transfers Out (To Other Funds)								
Total Expenditures and Other Uses:	\$ -	\$ 156,975	\$ -	\$ -	\$ -	156,975	\$ 242,463	N/A
Net Increase/ (Decrease) in Fund Balance	1,703	(43,851)	98,260	10,990	19,827	86,929	14,260	
Fund Balance - Beginning	486,992	488,695	444,844	543,105	554,095	486,992	-	
Fund Balance - Ending	\$ 488,695	\$ 444,844	\$ 543,105	\$ 554,095	\$ 573,921	573,921	\$ 14,260	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Interest Account	-	0	0	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	0	-	N/A
Reserve Account	0	1,751	0	0	0	1,752	500	350%
Prepayment Account	0	0	-	-	-	0	-	N/A
Revenue Account	1	1	0	0	1	3	400	1%
General Redemption Account	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	202,720	216,250	94%
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	\$ 16,771	204,475	\$ 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	16,771	50,297	4,894	
Fund Balance - Beginning	346,002	347,443	288,456	370,232	379,528	346,002		
Fund Balance - Ending	\$ 347,443	\$ 288,456	\$ 370,232	\$ 379,528	\$ 396,299	396,299	\$ 4,894	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Interest Account	-	0	0	-	-	0	2	3%
Sinking Fund	-	0	0	-	-	0	-	N/A
Reserve Account	0	1,888	0	0	0	1,889	345	548%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	4	220	2%
Special Assessment Revenue								
Special Assessments - On-Roll	2,329	151,169	134,472	15,039	27,131	330,140	350,060	94%
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	332,033	\$ 350,627	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2016 Bonds (Phase 5)	\$ -	\$ 100,000	\$ -	\$ -	\$ -	100,000	\$ 95,000	105%
Principal Debt Service - Early Redemptions								
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2016 Bonds (Phase 5)	-	123,074	-	-	-	123,074	247,763	50%
Operating Transfers Out (To Other Funds)	0	1,888	0	0	0	1,889	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 224,962	\$ 0	\$ 0	\$ 0	224,963	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	2,330	(71,904)	134,472	15,039	27,133	107,071	7,864	
Fund Balance - Beginning	434,323	436,653	364,749	499,221	514,261	434,323		
Fund Balance - Ending	\$ 436,653	\$ 364,749	\$ 499,221	\$ 514,261	\$ 541,393	541,393	\$ 7,864	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Interest Account	-	0	0	-	-	0	-	N/A
Sinking Fund	-	0	0	-	-	0	-	N/A
Reserve Account	0	1,280	0	0	0	1,281	2,200	58%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	3	1,100	0%
Special Assessment Revenue								
Special Assessments - On-Roll	1,570	101,890	90,636	10,136	18,287	222,519	235,848	94%
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	223,803	\$ 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								
-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)								
0	1,280	0	0	0	0	1,281	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 150,130	\$ 0	\$ 0	\$ 0	150,131	\$ 231,563	N/A
Net Increase/ (Decrease) in Fund Balance	1,570	(46,959)	90,636	10,137	18,288	73,672	7,585	
Fund Balance - Beginning	282,164	283,735	236,776	327,412	337,549	282,164		
Fund Balance - Ending	\$ 283,735	\$ 236,776	\$ 327,412	\$ 337,549	\$ 355,837	355,837	\$ 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 February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Interest Account	-	0	0	-	-	0	-	N/A
Sinking Account	-	0	0	-	-	0	-	N/A
Reserve Account	1	1	1	1	1	6	2,700	0%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	1	2	6	1,100	1%
Special Assessment Revenue								
Special Assessments - On-Roll	3,851	249,964	222,355	24,867	44,863	545,901	578,774	94%
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	\$ 44,866	545,913	\$ 582,574	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2019 Bonds (Phase 7,8,Hatcher)	\$ -	\$ 180,000	\$ -	\$ -	\$ -	180,000	\$ 180,000	100%
Principal Debt Service - Early Redemptions								
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2019 Bonds (Phase 7,8,Hatcher)	-	199,387	-	-	-	199,387	395,759	50%
Debt Service-Other Costs								
Operating Transfers Out (To Other Funds)	1	1	64	1	1	69	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 379,388	\$ 64	\$ 1	\$ 1	379,455	\$ 575,759	N/A
Net Increase/ (Decrease) in Fund Balance	3,853	(129,421)	222,293	24,868	44,865	166,457	6,815	
Fund Balance - Beginning	671,391	675,244	545,823	768,116	792,984	671,391		
Fund Balance - Ending	\$ 675,244	\$ 545,823	\$ 768,116	\$ 792,984	\$ 837,849	837,849	\$ 6,815	

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021**

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

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 February 28, 2021**

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	0	0	0	0	0	0	-
Cost of Issuance	-	-	-	-	-	-	-
Debt Proceeds							
Operating Transfers In (From Other Funds)	0	1,280	0	0	0	1,281	-
Total Revenue and Other Sources:	\$ 0	\$ 1,280	\$ 0	\$ 0	\$ 0	\$ 1,281	\$ -
Expenditures and Other Uses							
Executive							
Professional Management	-	-	-	-	-	\$ -	\$ -
Other Contractual Services							
Trustee Services	-	-	-	-	-	\$ -	\$ -
Printing & Binding							
Printing & Binding	-	-	-	-	-	\$ -	\$ -
Legal Services							
Legal - Series 2016 Bonds (Phase 5)	-	-	-	-	-	\$ -	\$ -
Capital Outlay							
Water-Sewer Combination-Construction	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	-	\$ -	\$ -
Construction in Progress							
Construction in Progress	-	-	-	-	-	\$ -	\$ -
Cost of Issuance							
Series 2017 Bonds (Phase 6)	-	-	-	-	-	\$ -	\$ -
Underwriter's Discount							
Underwriter's Discount	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	0	1,280	\$ 0	\$ 0	\$ 0	\$ 1,281	-
Fund Balance - Beginning	11,693	11,693	\$ 12,974	\$ 12,974	\$ 12,974	11,693	-
Fund Balance - Ending	\$ 11,693	\$ 12,974	\$ 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 February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	0	0	0	0	0	1	-
Cost of Issuance	-	-	-	-	-	-	-
Retainage Account	4	4	4	4	4	22	-
Debt Proceeds							
Contributions from Private Sources							
Operating Transfers In (From Other Funds)	1	1	64	1	1	69	-
Total Revenue and Other Sources:	\$ 6	\$ 6	\$ 68	\$ 6	\$ 6	\$ 91	\$ -
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	\$ 6	\$ 91	-
Fund Balance - Beginning	1,070,321	1,070,326	1,070,332	1,070,400	1,070,406	1,070,321	-
Fund Balance - Ending	\$ 1,070,326	\$ 1,070,332	\$ 1,070,400	\$ 1,070,406	\$ 1,070,412	\$ 1,070,412	\$ -