
Flow Way Community Development District

Financial Statements

February 29, 2020



Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NE 12th TERRACE

Suite 1

OAKLAND PARK, FLORIDA 33334

Flow Way Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	1-2
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	3-5
<i>Debt Service Fund</i>	
<i>Series 2013 Bonds</i>	6
<i>Series 2015 Bonds (Phase 3)</i>	7
<i>Series 2015 Bonds (Phase 4)</i>	8
<i>Series 2016 Bonds (Phase 5)</i>	9
<i>Series 2017 Bonds (Phase 6)</i>	10
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	11
<i>Capital Project Fund</i>	
<i>Series 2016 Bonds (Phase 5)</i>	12
<i>Series 2017 Bonds (Phase 6)</i>	13
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	14

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

**Flowway Community Development District
Balance Sheet
for the Period Ending February 29, 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	\$ 951,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 951,506
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	-	533,239	280,791	203,565	322,245	206,682	481,324	-	-	-	-	2,027,845
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	16,140	10,393	32,897	-	59,431
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	1,035,950	-	1,035,950
Due from Other Funds												
General Fund	-	76,160	36,124	30,525	49,431	33,440	81,720	-	-	-	-	307,401
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	3,508,688	3,508,688
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	18,146,312	18,146,312
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 951,506	\$ 1,148,399	\$ 563,103	\$ 398,491	\$ 546,265	\$ 358,496	\$ 852,431	\$ 16,140	\$ 10,393	\$ 1,068,847	\$ 21,655,000	\$ 27,569,071

**Flowway Community Development District
Balance Sheet
for the Period Ending February 29, 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)	307,401	-	-	-	-	-	-	-	-	-	-	-	307,401
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	\$ 307,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,123	\$ (30,916)	\$ -	\$ 21,655,000	\$ 22,107,608
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2019 (Unaudited)	-	934,631	466,536	318,860	420,515	358,496	390,312	14,378	(166,922)	1,093,621	-	-	3,830,428
Results from Current Operations	-	213,767	96,567	79,630	125,750	-	462,119	1,762	1,192	6,142	-	-	986,930
Unassigned													
Beginning: October 1, 2019 (Unaudited)	196,047	-	-	-	-	-	-	-	-	-	-	-	196,047
Results from Current Operations	448,058	-	-	-	-	-	-	-	-	-	-	-	448,058
Total Fund Equity and Other Credits	\$ 644,105	\$ 1,148,399	\$ 563,103	\$ 398,491	\$ 546,265	\$ 358,496	\$ 852,431	\$ 16,140	\$ (165,730)	\$ 1,099,763	\$ -	\$ -	\$ 5,461,463
Total Liabilities, Fund Equity and Other Credits	\$ 951,506	\$ 1,148,399	\$ 563,103	\$ 398,491	\$ 546,265	\$ 358,496	\$ 852,431	\$ 16,140	\$ 10,393	\$ 1,068,847	\$ 21,655,000	\$ -	\$ 27,569,071

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

Description	October	November	December	January	February	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	76,083	530,332	538,391	99%
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	\$ 76,083	530,332	\$ 538,391	99%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's Fees	-	-	-	-	-	-	2,400	0%
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	1,000	1,000	1,000	1,000	1,000	5,000	16,000	31%
Assessment Roll Services	667	-	667	667	667	2,667	16,000	17%
Arbitrage Rebate Services	-	-	-	500	500	1,000	3,000	33%
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 February 29, 2020

Description	October	November	December	January	February	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	50	250	3,000	8%
Insurance	-	6,193	-	-	-	6,193	6,100	102%
Printing & Binding	73	-	-	-	406	479	750	64%
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 February 29, 2020**

Description	October	November	December	January	February	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	5,956	82,274	538,391	15%
Total Expenditures and Other Uses:	\$ 10,844	\$ 27,527	\$ 23,520	\$ 14,427	\$ 5,956	\$ 82,274	\$ 538,391	15%
Net Increase/ (Decrease) in Fund Balance	(9,654)	116,086	239,854	31,645	70,127	448,058	-	
Fund Balance - Beginning	196,047	186,394	302,479	542,334	573,978	196,047	-	
Fund Balance - Ending	\$ 186,394	\$ 302,479	\$ 542,334	\$ 573,978	\$ 644,105	644,105	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

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	-	6	-	-	-	6	8	73%
Sinking Fund	-	3	-	-	-	3	-	N/A
Reserve Account	83	4,940	67	69	68	5,227	1,600	327%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	413	376	64	215	408	1,477	975	151%
Special Assessment Revenue								
Special Assessments - On-Roll	1,192	143,758	263,640	46,118	76,160	530,867	539,344	98%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,687	\$ 149,083	\$ 263,771	\$ 46,402	\$ 76,637	537,580	\$ 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	76,637	213,767	7,602	
Fund Balance - Beginning	934,631	936,319	761,589	1,025,360	1,071,762	934,631		
Fund Balance - Ending	\$ 936,319	\$ 761,589	\$ 1,025,360	\$ 1,071,762	\$ 1,148,399	1,148,399	\$ 7,602	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

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	-	2	-	-	-	2	-	N/A
Sinking Fund	-	2	-	-	-	2	-	N/A
Reserve Account	38	2,256	31	31	31	2,387	550	434%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	230	210	53	126	217	836	300	279%
Special Assessment Revenue								
Special Assessments - On-Roll	565	68,187	125,050	21,875	36,124	251,801	255,873	98%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In								
Debt Proceeds	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 833	\$ 70,658	\$ 125,134	\$ 22,032	\$ 36,373	255,029	\$ 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	36,373	96,567	11,285	
Fund Balance - Beginning	466,536	467,369	379,565	504,699	526,730	466,536	-	
Fund Balance - Ending	\$ 467,369	\$ 379,565	\$ 504,699	\$ 526,730	\$ 563,103	563,103	\$ 11,285	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

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	-	2	-	-	-	2	-	N/A
Sinking Fund	-	2	-	-	-	2	-	N/A
Reserve Account	25	1,484	20	21	21	1,570	500	314%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	161	147	18	78	155	558	400	140%
General Redemption Account	0	0	0	0	0	2	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	478	57,619	105,668	18,484	30,525	212,775	216,250	98%
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	\$ 30,701	214,908	\$ 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	30,701	79,630	2,694	
Fund Balance - Beginning	318,860	319,525	243,500	349,206	367,789	318,860		
Fund Balance - Ending	\$ 319,525	\$ 243,500	\$ 349,206	\$ 367,789	\$ 398,491	398,491	\$ 2,694	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

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	-	3	-	-	-	3	2	171%
Sinking Fund	-	3	-	-	-	3	-	N/A
Reserve Account	27	1,600	22	22	22	1,693	345	491%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	257	233	22	120	245	877	220	399%
Special Assessment Revenue								
Special Assessments - On-Roll	773	93,305	171,114	29,933	49,431	344,556	350,060	98%
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	\$ 49,698	347,132	\$ 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	22	1,693	-	N/A
Total Expenditures and Other Uses:	\$ 27	\$ 221,289	\$ 22	\$ 22	\$ 22	221,382	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	1,030	(126,144)	171,136	30,052	49,676	125,750	7,864	
Fund Balance - Beginning	420,515	421,545	295,401	466,537	496,589	420,515		
Fund Balance - Ending	\$ 421,545	\$ 295,401	\$ 466,537	\$ 496,589	\$ 546,265	546,265	\$ 7,864	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

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	-	2	-	-	-	2	-	N/A
Sinking Fund	-	2	-	-	-	2	-	N/A
Reserve Account	18	1,085	15	15	15	1,148	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	163	148	6	71	156	545	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	523	63,120	115,757	20,249	33,440	233,090	236,750	98%
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	\$ 33,611	234,786	\$ 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								
Operating Transfers Out (To Other Funds)	18	1,085	15	15	15	1,148	-	N/A
Total Expenditures and Other Uses:	\$ 18	\$ 151,072	\$ 15	\$ 15	\$ 15	151,135	\$ 233,838	N/A
Net Increase/ (Decrease) in Fund Balance	687	(86,715)	115,763	20,320	33,596	83,651	2,912	
Fund Balance - Beginning	274,845	275,532	188,817	304,580	324,901	274,845		
Fund Balance - Ending	\$ 275,532	\$ 188,817	\$ 304,580	\$ 324,901	\$ 358,496	358,496	\$ 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 February 29, 2020

Description	October	November	December	January	February	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	245	1,312	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	0	0	0	155	361	516	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	-	148,107	282,888	49,485	81,720	562,201	578,774	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Debt Proceeds								
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 407	\$ 148,486	\$ 283,127	\$ 49,886	\$ 82,327	564,233	\$ 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	245	1,312	-	N/A
Total Expenditures and Other Uses:	\$ 302	\$ 101,083	\$ 238	\$ 246	\$ 245	102,113	\$ 365,188	N/A
Net Increase/ (Decrease) in Fund Balance	105	47,404	282,889	49,640	82,082	462,119	314,387	
Fund Balance - Beginning	390,312	390,417	437,821	720,710	770,349	390,312		
Fund Balance - Ending	\$ 390,417	\$ 437,821	\$ 720,710	\$ 770,349	\$ 852,431	852,431	\$ 314,387	

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020**

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	15	14	13	14	14	69	-
Cost of Issuance	-	-	-	-	-	-	-
Debt Proceeds						\$ -	-
Operating Transfers In (From Other Funds)	27	1,600	22	22	22	1,693	-
Total Revenue and Other Sources:	\$ 42	\$ 1,614	\$ 35	\$ 36	\$ 36	\$ 1,762	\$ -
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	\$ 36	\$ 1,762	-
Fund Balance - Beginning	14,378	14,420	\$ 16,034	\$ 16,069	\$ 16,105	14,378	-
Fund Balance - Ending	\$ 14,420	\$ 16,034	\$ 16,069	\$ 16,105	\$ 16,140	\$ 16,140	\$ -

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 29, 2020**

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	10	9	8	9	9	45	-
Cost of Issuance	-	-	-	-	-	-	-
Debt Proceeds							
Operating Transfers In (From Other Funds)	18	1,085	15	15	15	1,148	-
Total Revenue and Other Sources:	\$ 28	\$ 1,094	\$ 23	\$ 24	\$ 24	\$ 1,192	\$ -
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							
Net Increase/ (Decrease) in Fund Balance	28	1,094	\$ 23	\$ 24	\$ 24	\$ 1,192	-
Fund Balance - Beginning	(166,922)	(166,894)	\$ (165,800)	\$ (165,777)	\$ (165,754)	(166,922)	-
Fund Balance - Ending	\$ (166,894)	\$ (165,800)	\$ (165,777)	\$ (165,754)	\$ (165,730)	\$ (165,730)	\$ -

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 29, 2020

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income							
Construction Account	0	1	1	1	1	4	-
Cost of Issuance	32	30	26	26	26	141	-
Retainage Account	1,076	1,004	849	878	877	4,685	-
Debt Proceeds							
Contributions from Private Sources							
Operating Transfers In (From Other Funds)	302	281	238	246	245	1,312	-
Total Revenue and Other Sources:	\$ 1,411	\$ 1,316	\$ 1,113	\$ 1,152	\$ 1,149	\$ 6,142	\$ -
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	\$ 1,411	\$ 1,316	\$ 1,113	\$ 1,152	\$ 1,149	\$ 6,142	-
Fund Balance - Beginning	1,093,621	1,095,032	\$ 1,096,349	\$ 1,097,462	\$ 1,098,614	1,093,621	-
Fund Balance - Ending	\$ 1,095,032	\$ 1,096,349	\$ 1,097,462	\$ 1,098,614	\$ 1,099,763	\$ 1,099,763	\$ -

Prepared by:

JPWARD and Associates, LLC