

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER, 2020

FISCAL YEAR 2020

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
Oakland Park, Florida 33334

**Flowway Community Development District
Balance Sheet
for the Period Ending September 30, 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	\$ 366,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,710
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	-	421,943	240,804	163,554	259,734	163,789	382,004	-	-	-	-	1,631,829
Prepayment Account	-	-	0	18,048	-	-	-	-	-	-	-	18,048
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	18,059	11,693	33,247	-	62,998
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	1,037,074	-	1,037,074
Due from Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	2,899,652	2,899,652
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	18,755,348	18,755,348
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 366,710	\$ 960,943	\$ 486,992	\$ 346,002	\$ 434,323	\$ 282,164	\$ 671,391	\$ 18,059	\$ 11,693	\$ 1,070,321	\$ 21,655,000	\$ 26,303,598

**Flowway Community Development District
Balance Sheet
for the Period Ending September 30, 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)	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,655,000</u>	<u>\$ 21,655,000</u>
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance													
Restricted													
Beginning: October 1, 2019 (Audited)	-	934,631	466,536	318,860	420,515	282,164	390,312	14,378	9,201	1,062,706	-	-	3,899,303
Results from Current Operations	-	26,312	20,456	27,142	13,808	1	281,079	3,681	2,492	7,615	-	-	382,586
Unassigned													
Beginning: October 1, 2019 (Audited)	196,047	-	-	-	-	-	-	-	-	-	-	-	196,047
Results from Current Operations	170,662	-	-	-	-	-	-	-	-	-	-	-	170,662
Total Fund Equity and Other Credits	<u>\$ 366,710</u>	<u>\$ 960,943</u>	<u>\$ 486,992</u>	<u>\$ 346,002</u>	<u>\$ 434,323</u>	<u>\$ 282,164</u>	<u>\$ 671,391</u>	<u>\$ 18,059</u>	<u>\$ 11,693</u>	<u>\$ 1,070,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,648,599</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 366,710</u>	<u>\$ 960,943</u>	<u>\$ 486,992</u>	<u>\$ 346,002</u>	<u>\$ 434,323</u>	<u>\$ 282,164</u>	<u>\$ 671,391</u>	<u>\$ 18,059</u>	<u>\$ 11,693</u>	<u>\$ 1,070,321</u>	<u>\$ 21,655,000</u>	<u>\$ -</u>	<u>\$ 26,303,598</u>

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	5,285	8,031	1,633	1,641	13	-	-	546,934	538,391	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions Private Sources															
Miscellaneous Revenue	-	-	-	-	-	-	15,175	-	-	-	-	-	15,175	-	N/A
Intragovernmental Transfer In															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,190	\$ 143,612	\$ 263,374	\$ 46,072	\$ 76,083	\$ 5,285	\$ 23,206	\$ 1,633	\$ 1,641	\$ 13	\$ -	\$ -	562,109	\$ 538,391	104%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's Fees	-	-	-	-	-	400	400	400	-	400	-	200	1,800	2,400	75%
Executive															
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000	40,000	100%
Financial and Administrative															
Audit Services	-	-	-	-	-	-	4,300	-	-	-	-	-	4,300	4,400	98%
Accounting Services	1,000	1,000	1,000	1,000	1,000	1,000	3,333	1,333	1,333	1,333	1,333	1,333	16,000	16,000	100%
Assessment Roll Services	667	-	667	667	667	667	5,333	1,333	1,333	1,333	1,333	1,333	15,333	16,000	96%
Arbitrage Rebate Services	-	-	-	500	500	-	-	-	500	-	-	-	1,500	3,000	50%
Other Contractual Services															
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	672	-	-	-	-	-	-	256	-	210	2,374	3,511	7,500	47%
Trustee Services	-	-	3,450	8,036	-	-	-	8,654	-	-	-	4,031	24,170.64	21,400	113%
Dissemination Agent Services	5,500	667	-	-	-	-	-	-	-	-	-	-	6,167	17,000	36%
Property Appraiser Fees	-	15,610	-	-	-	-	-	-	-	-	-	-	15,610	4,000	390%
Bank Services	-	2	-	-	-	-	-	-	-	-	-	34	36	400	9%
Travel and Per Diem															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services															
Postage, Freight & Messenger	46	-	233	61	-	111	28	-	66	-	38	66	650	600	108%
Rentals & Leases															
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development															
	50	50	50	50	50	50	50	50	50	50	650	50	1,200	3,000	40%
Insurance															
	-	6,193	-	-	-	-	-	-	-	-	-	-	6,193	6,100	102%
Printing & Binding															
	73	-	-	-	406	494	608	264	-	-	165	79	2,090	750	279%
Office Supplies															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	228	780	-	-	2,905	2,065	-	-	4,253	5,348	15,578	10,000	156%
Legal - Series 2018 Requisitions	-	-	-	-	-	-	244	-	-	-	-	-	244	-	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	-	-	-	-	-	-	850	-	-	-	-	5,958	6,808	2,000	340%
Environmental Preserves - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Task 1 - Bid Documents	-	-	-	-	-	1,438	-	2,100	-	-	-	3,238	6,775	-	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%
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	-	-	-	-	-	-	1,523	1,523	100%
Internal Preserves	-	-	-	-	-	-	-	-	-	-	-	6,598	6,598	6,598	100%
Western Preserve	-	-	-	-	-	33,215	-	-	-	-	-	-	33,215	33,215	100%
Northern Preserve Area 1	-	-	14,560	-	-	-	-	-	-	-	-	50,000	64,560	64,560	100%
Northern Preserve Area 2	-	-	-	-	-	-	-	-	-	-	-	113,120	113,120	113,120	100%
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	-	4,292	4,292	2,500	172%
Reserves for Future Operations															
Future Operations/Restorations	-	-	-	-	-	-	-	-	-	-	-	-	-	119,450	0%
Intragovernmental Transfer Out															
Sub-Total:	10,844	27,527	23,520	14,427	5,956	42,230	21,385	19,533	6,872	6,450	11,315	201,388	391,446	538,391	73%
Total Expenditures and Other Uses:	\$ 10,844	\$ 27,527	\$ 23,520	\$ 14,427	\$ 5,956	\$ 42,230	\$ 21,385	\$ 19,533	\$ 6,872	\$ 6,450	\$ 11,315	\$ 201,388	\$ 391,446	\$ 538,391	73%
Net Increase/ (Decrease) in Fund Balance	(9,654)	116,086	239,854	31,645	70,127	(36,945)	1,821	(17,900)	(5,231)	(6,437)	(11,315)	(201,388)	170,662	-	

Flowway Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Fund Balance - Beginning	196,047	186,394	302,479	542,334	573,978	644,105	607,160	608,981	591,080	585,849	579,413	568,097	196,047		-
Fund Balance - Ending	\$ 186,394	\$ 302,479	\$ 542,334	\$ 573,978	\$ 644,105	\$ 607,160	\$ 608,981	\$ 591,080	\$ 585,849	\$ 579,413	\$ 568,097	\$ 366,710	366,710	\$	-

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Interest Account	-	6	-	-	-	-	-	0	-	-	-	-	6	8	75%
Sinking Fund	-	3	-	-	-	-	-	-	-	-	-	-	3	-	N/A
Reserve Account	83	4,940	67	69	68	62	24	5,773	2	2	2	1	11,094	1,600	693%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	413	376	64	215	408	400	156	10	7	6	4	2	2,061	975	211%
Special Assessment Revenue															
Special Assessments - On-Roll	1,192	143,758	263,640	46,118	76,160	5,290	8,039	1,634	1,643	-	-	-	547,473	539,344	102%
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	\$ 5,753	\$ 8,219	\$ 7,417	\$ 1,652	\$ 8	\$ 6	\$ 3	560,637	\$ 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	-	-	-	-	-	210,513	-	-	-	-	424,325	424,325	100%
Operating Transfers Out (To Other Funds)															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 323,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,513	\$ -	\$ -	\$ -	\$ -	534,325	\$ 534,325	N/A
Net Increase/ (Decrease) in Fund Balance	1,687	(174,730)	263,771	46,402	76,637	5,753	8,219	(203,095)	1,652	8	6	3	26,312	7,602	
Fund Balance - Beginning	934,631	936,319	761,589	1,025,360	1,071,762	1,148,399	1,154,151	1,162,370	959,275	960,927	960,934	960,940	934,631		
Fund Balance - Ending	\$ 936,319	\$ 761,589	\$ 1,025,360	\$ 1,071,762	\$ 1,148,399	\$ 1,154,151	\$ 1,162,370	\$ 959,275	\$ 960,927	\$ 960,934	\$ 960,940	\$ 960,943	960,943	\$ 7,602	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Interest Account	-	2	-	-	-	-	-	0	-	-	-	-	2	-	N/A
Sinking Fund	-	2	-	-	-	-	-	-	-	-	-	-	2	-	N/A
Reserve Account	38	2,256	31	31	31	28	11	2,637	1	1	1	1	5,067	550	921%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	230	210	53	126	217	211	81	5	4	3	2	1	1,144	300	381%
Special Assessment Revenue															
Special Assessments - On-Roll	565	68,187	125,050	21,875	36,124	2,509	3,813	775	779	-	-	-	259,678	255,873	101%
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	\$ 2,749	\$ 3,905	\$ 3,417	\$ 784	\$ 4	\$ 3	\$ 2	265,893	\$ 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	-	-	-	-	-	86,975	-	-	-	-	175,438	175,438	100%
Operating Transfers Out (To Other Funds)															
Total Expenditures and Other Uses:	\$ -	\$ 158,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,975	\$ -	\$ -	\$ -	\$ -	245,438	\$ 245,438	N/A
Net Increase/ (Decrease) in Fund Balance	833	(87,804)	125,134	22,032	36,373	2,749	3,905	(83,558)	784	4	3	2	20,456	11,285	
Fund Balance - Beginning	466,536	467,369	379,565	504,699	526,730	563,103	565,852	569,757	486,199	486,983	486,987	486,991	466,536	-	
Fund Balance - Ending	\$ 467,369	\$ 379,565	\$ 504,699	\$ 526,730	\$ 563,103	\$ 565,852	\$ 569,757	\$ 486,199	\$ 486,983	\$ 486,987	\$ 486,991	\$ 486,992	486,992	\$ 11,285	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Interest Account	-	2	-	-	-	-	-	0	-	-	-	-	2	-	N/A
Sinking Fund	-	2	-	-	-	-	-	-	-	-	-	-	2	-	N/A
Reserve Account	25	1,484	20	21	21	19	7	1,734	1	1	1	0	3,333	500	667%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	161	147	18	78	155	153	60	4	3	2	1	1	781	400	195%
General Redemption Account	0	0	0	0	0	0	0	0	0	0	0	0	2	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	478	57,619	105,668	18,484	30,525	2,120	3,222	655	658	-	-	-	219,430	216,250	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	18,048	18,048	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 664	\$ 59,254	\$ 105,706	\$ 18,583	\$ 30,701	\$ 2,292	\$ 3,289	\$ 2,393	\$ 662	\$ 3	\$ 2	\$ 18,049	241,598	\$ 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	-	-	-	-	-	79,178	-	-	-	-	159,456	159,456	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 135,278	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ 79,178	\$ -	\$ -	\$ -	\$ -	214,456	\$ 214,456	N/A
Net Increase/ (Decrease) in Fund Balance	664	(76,024)	105,706	18,583	30,701	2,292	3,289	(76,785)	662	3	2	18,049	27,142	2,694	
Fund Balance - Beginning	318,860	319,525	243,500	349,206	367,789	398,491	400,783	404,072	327,287	327,949	327,951	327,953	318,860		
Fund Balance - Ending	\$ 319,525	\$ 243,500	\$ 349,206	\$ 367,789	\$ 398,491	\$ 400,783	\$ 404,072	\$ 327,287	\$ 327,949	\$ 327,951	\$ 327,953	\$ 346,002	346,002	\$ 2,694	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Interest Account	-	3	-	-	-	-	-	0	-	-	-	-	3	2	175%
Sinking Fund	-	3	-	-	-	-	-	-	-	-	-	-	3	-	N/A
Reserve Account	27	1,600	22	22	22	20	8	1,870	1	1	1	0	3,594	345	1042%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	257	233	22	120	245	242	95	6	4	3	2	1	1,231	220	559%
Special Assessment Revenue															
Special Assessments - On-Roll	773	93,305	171,114	29,933	49,431	3,433	5,217	1,061	1,066	-	-	-	355,334	350,060	102%
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	\$ 3,695	\$ 5,320	\$ 2,937	\$ 1,071	\$ 4	\$ 3	\$ 1	360,164	\$ 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	-	-	-	-	-	123,074	-	-	-	-	247,763	247,763	100%
Operating Transfers Out (To Other Funds)	27	1,600	22	22	22	20	8	1,870	1	1	1	0	3,594	-	N/A
Total Expenditures and Other Uses:	\$ 27	\$ 221,289	\$ 22	\$ 22	\$ 22	\$ 20	\$ 8	\$ 124,944	\$ 1	\$ 1	\$ 1	\$ 0	346,356	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	1,030	(126,144)	171,136	30,052	49,676	3,675	5,312	(122,007)	1,070	3	2	1	13,808	7,864	
Fund Balance - Beginning	420,515	421,545	295,401	466,537	496,589	546,265	549,941	555,253	433,246	434,316	434,320	434,322	420,515		
Fund Balance - Ending	\$ 421,545	\$ 295,401	\$ 466,537	\$ 496,589	\$ 546,265	\$ 549,941	\$ 555,253	\$ 433,246	\$ 434,316	\$ 434,320	\$ 434,322	\$ 434,323	434,323	\$ 7,864	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Interest Account	-	2	-	-	-	-	-	0	-	-	-	-	2	-	N/A
Sinking Fund	-	2	-	-	-	-	-	-	-	-	-	-	2	-	N/A
Reserve Account	18	1,085	15	15	15	14	5	1,268	1	0	1	0	2,436	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	163	148	6	71	156	155	61	4	3	2	1	1	772	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	523	63,120	115,757	20,249	33,440	2,323	3,530	718	721	-	-	-	240,381	236,750	102%
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	\$ 2,491	\$ 3,596	\$ 1,989	\$ 724	\$ 3	\$ 2	\$ 1	243,593	\$ 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	-	-	-	-	-	83,850	-	-	-	-	168,838	168,838	100%
Debt Service-Other Costs															
Operating Transfers Out (To Other Funds)	18	1,085	15	15	15	14	5	1,268	1	0	1	0	2,436	-	N/A
Total Expenditures and Other Uses:	\$ 18	\$ 151,072	\$ 15	\$ 15	\$ 15	\$ 14	\$ 5	\$ 85,118	\$ 1	\$ 0	\$ 1	\$ 0	236,274	\$ 233,838	N/A
Net Increase/ (Decrease) in Fund Balance	687	(86,715)	115,763	20,320	33,596	2,478	3,591	(83,129)	724	2	1	1	7,319	2,912	
Fund Balance - Beginning	274,845	275,532	188,817	304,580	324,901	358,496	360,974	364,565	281,436	282,160	282,162	282,164	274,845		
Fund Balance - Ending	\$ 275,532	\$ 188,817	\$ 304,580	\$ 324,901	\$ 358,496	\$ 360,974	\$ 364,565	\$ 281,436	\$ 282,160	\$ 282,162	\$ 282,164	\$ 282,164	282,164	\$ 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 September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,801	0%
Interest Income															
Interest Account	105	98	-	-	-	-	-	0	-	-	-	-	203	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	302	281	238	246	245	219	77	5	5	4	3	1	1,626	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	0	0	0	155	361	361	143	9	6	5	3	2	1,046	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	-	148,107	282,888	49,485	81,720	5,676	8,626	1,753	1,762	-	-	-	580,018	578,774	100%
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	\$ 6,257	\$ 8,846	\$ 1,768	\$ 1,774	\$ 9	\$ 6	\$ 3	582,893	\$ 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	-	-	-	-	-	199,387	-	-	-	-	300,188	300,188	100%
Debt Service-Other Costs															
Operating Transfers Out (To Other Funds)	302	281	238	246	245	219	77	5	5	4	3	1	1,626	-	N/A
Total Expenditures and Other Uses:	\$ 302	\$ 101,083	\$ 238	\$ 246	\$ 245	\$ 219	\$ 77	\$ 199,392	\$ 5	\$ 4	\$ 3	\$ 1	301,814	\$ 365,188	N/A
Net Increase/ (Decrease) in Fund Balance	105	47,404	282,889	49,640	82,082	6,037	8,768	(197,624)	1,769	5	3	2	281,079	314,387	
Fund Balance - Beginning	390,312	390,417	437,821	720,710	770,349	852,431	858,468	867,237	669,612	671,381	671,386	671,390	390,312		
Fund Balance - Ending	\$ 390,417	\$ 437,821	\$ 720,710	\$ 770,349	\$ 852,431	\$ 858,468	\$ 867,237	\$ 669,612	\$ 671,381	\$ 671,386	\$ 671,390	\$ 671,391	671,391	\$ 314,387	

Flowway Community Development District
 Capital Project Fund - Series 2016 (Phase 5)
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income														
Construction Account	15	14	13	14	14	12	4	0	0	0	0	1	88	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds														
Operating Transfers In (From Other Funds)	27	1,600	22	22	22	20	8	1,870	1	1	1	0	3,594	-
Total Revenue and Other Sources:	\$ 42	\$ 1,614	\$ 35	\$ 36	\$ 36	\$ 32	\$ 12	\$ 1,870	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3,681	\$ -
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	32	12	1,870	1	1	1	1	3,681	-
Fund Balance - Beginning	14,378	14,420	16,034	16,069	16,105	16,140	16,173	16,185	18,055	18,056	18,057	18,058	14,378	-
Fund Balance - Ending	\$ 14,420	\$ 16,034	\$ 16,069	\$ 16,105	\$ 16,140	\$ 16,173	\$ 16,185	\$ 18,055	\$ 18,056	\$ 18,057	\$ 18,058	\$ 18,059	\$ 18,059	\$ -

Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income														
Construction Account	10	9	8	9	9	8	3	0	0	0	0	0	56	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds														
Operating Transfers In (From Other Funds)	18	1,085	15	15	15	14	5	1,268	1	0	1	0	2,436	-
Total Revenue and Other Sources:	\$ 28	\$ 1,094	\$ 23	\$ 24	\$ 24	\$ 22	\$ 8	\$ 1,268	\$ 1	\$ 1	\$ 1	\$ 0	\$ 2,492	\$ -
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	24	22	8	1,268	1	1	1	0	2,492	-
Fund Balance - Beginning	9,201	9,229	10,322	10,346	10,369	10,393	10,415	10,423	11,691	11,692	11,692	11,693	9,201	-
Fund Balance - Ending	\$ 9,229	\$ 10,322	\$ 10,346	\$ 10,369	\$ 10,393	\$ 10,415	\$ 10,423	\$ 11,691	\$ 11,692	\$ 11,692	\$ 11,693	\$ 11,693	\$ 11,693	\$ -

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 September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income														
Construction Account	0	1	1	1	1	22	9	1	1	0	0	0	37	-
Cost of Issuance	32	30	26	26	26	3	-	-	-	-	-	-	144	-
Retainage Account	1,076	1,004	849	878	877	785	277	17	18	14	9	4	5,808	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions from Private Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	302	281	238	246	245	219	77	5	5	4	3	1	1,626	-
Total Revenue and Other Sources:	\$ 1,411	\$ 1,316	\$ 1,113	\$ 1,152	\$ 1,149	\$ 1,030	\$ 363	\$ 22	\$ 23	\$ 18	\$ 12	\$ 6	\$ 7,615	\$ -
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	\$ 1,030	\$ 363	\$ 22	\$ 23	\$ 18	\$ 12	\$ 6	\$ 7,615	-
Fund Balance - Beginning	1,062,706	1,064,117	1,065,433	1,066,547	1,067,698	1,068,847	1,069,877	1,070,240	1,070,262	1,070,285	1,070,303	1,070,315	1,062,706	-
Fund Balance - Ending	\$ 1,064,117	\$ 1,065,433	\$ 1,066,547	\$ 1,067,698	\$ 1,068,847	\$ 1,069,877	\$ 1,070,240	\$ 1,070,262	\$ 1,070,285	\$ 1,070,303	\$ 1,070,315	\$ 1,070,321	\$ 1,070,321	\$ -