

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2020

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

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-6</i>
<i>Debt Service Fund</i>	
<i>Series 2013 Bonds</i>	<i>7</i>
<i>Series 2015 Bonds (Phase 3)</i>	<i>8</i>
<i>Series 2015 Bonds (Phase 4)</i>	<i>9</i>
<i>Series 2016 Bonds (Phase 5)</i>	<i>10</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>11</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>12</i>
<i>Capital Project Fund</i>	
<i>Series 2016 Bonds (Phase 5)</i>	<i>13</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>14</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>15</i>

JPWard & Associates, LLC
2900 NE 12th Terrace
Suite 1
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**Flowway Community Development District
Balance Sheet
for the Period Ending December 31, 2020**

	Governmental Funds			Debt Service Funds					Capital Projects Fund			Account Groups	Totals
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	General Long Term Debt	(Memorandum Only)	
Assets													
Cash and Investments													
General Fund - Invested Cash	\$ 795,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795,675	
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	-	546,011	296,917	205,831	324,633	209,037	478,791	-	-	-	-	2,061,221	
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0	
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471	
Construction	-	-	-	-	-	-	-	19,948	12,974	33,313	-	66,235	
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	
Retainage Account	-	-	-	-	-	-	-	-	-	1,037,087	-	1,037,087	
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	-	-	-	-	-	-	-	-	-	-	3,265,685	3,265,685	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	27,469,315	27,469,315	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	
Total Assets	\$ 795,675	\$ 1,085,011	\$ 543,105	\$ 370,232	\$ 499,221	\$ 327,412	\$ 768,116	\$ 19,948	\$ 12,974	\$ 1,070,400	\$ 30,735,000	\$ 36,227,094	

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

	Governmental Funds		Debt Service Funds					Capital Projects Fund			Account Groups		Totals (Memorandum Only)
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	General Long Term Debt		
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
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>\$ -</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>\$ 30,735,000</u>	<u>\$ 30,735,000</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	327,412	671,391	18,059	11,693	1,070,321	-	-	4,327,136
Results from Current Operations	-	124,068	56,113	24,230	64,899	-	96,725	1,889	1,281	79	-	-	369,283
Unassigned													
Beginning: October 1, 2020 (Unaudited)	366,305	-	-	-	-	-	-	-	-	-	-	-	366,305
Results from Current Operations	429,370	-	-	-	-	-	-	-	-	-	-	-	429,370
Total Fund Equity and Other Credits	<u>\$ 795,675</u>	<u>\$ 1,085,011</u>	<u>\$ 543,105</u>	<u>\$ 370,232</u>	<u>\$ 499,221</u>	<u>\$ 327,412</u>	<u>\$ 768,116</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 1,070,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,492,094</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 795,675</u>	<u>\$ 1,085,011</u>	<u>\$ 543,105</u>	<u>\$ 370,232</u>	<u>\$ 499,221</u>	<u>\$ 327,412</u>	<u>\$ 768,116</u>	<u>\$ 19,948</u>	<u>\$ 12,974</u>	<u>\$ 1,070,400</u>	<u>\$ 30,735,000</u>	<u>\$ -</u>	<u>\$ 36,227,094</u>

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

Description	October	November	December	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	477,078	579,690	82%
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	477,078	\$ 679,690	70%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	-	-	1,600	1,600	2,400	67%
Executive						
Professional Management	3,333	3,333	3,333	10,000	40,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	4,400	0%
Accounting Services	1,333	1,333	1,333	4,000	16,000	25%
Assessment Roll Services	1,333	1,333	1,333	4,000	16,000	25%
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	-	-	-	-	25,450	0%
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 December 31, 2020**

Description	October	November	December	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	49	600	8%
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	2,748	10,000	27%
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	-	-	150	5,000	3%
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 December 31, 2020**

Description	October	November	December	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%
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						
Professional Services						

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
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	47,707	679,690	7%
Total Expenditures and Other Uses:	\$ 31,098	\$ 7,829	\$ 8,780	\$ 47,707	\$ 679,690	7%
Net Increase/ (Decrease) in Fund Balance	(27,240)	242,612	213,998	429,370	-	
Fund Balance - Beginning	366,305	339,065	581,677	366,305	-	
Fund Balance - Ending	\$ 339,065	\$ 581,677	\$ 795,675	795,675	\$ -	

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

Description	October	November	December	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	5,831	1,600	364%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	2	2	0	4	975	0%
Special Assessment Revenue						
Special Assessments - On-Roll	3,589	232,943	207,214	443,746	539,344	82%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,591	\$ 238,774	\$ 207,215	449,581	\$ 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	124,068	9,352	
Fund Balance - Beginning	960,943	964,535	877,797	960,943		
Fund Balance - Ending	\$ 964,535	\$ 877,797	\$ 1,085,011	1,085,011	\$ 9,352	

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

Description	October	November	December	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	2,663	550	484%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	2	300	1%
Special Assessment Revenue						
Special Assessments - On-Roll	1,702	110,460	98,260	210,422	255,873	82%
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	213,088	\$ 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	56,113	14,260	
Fund Balance - Beginning	486,992	488,695	444,844	486,992	-	
Fund Balance - Ending	\$ 488,695	\$ 444,844	\$ 543,105	543,105	\$ 14,260	

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

Description	October	November	December	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	1,752	500	350%
Prepayment Account	0	0	-	0	-	N/A
Revenue Account	1	1	0	1	400	0%
General Redemption Account	0	0	0	0	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	1,440	93,439	81,776	176,654	216,250	82%
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	178,408	\$ 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	24,230	4,894	
Fund Balance - Beginning	346,002	347,443	288,456	346,002		
Fund Balance - Ending	\$ 347,443	\$ 288,456	\$ 370,232	370,232	\$ 4,894	

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

Description	October	November	December	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	1,889	345	547%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	2	220	1%
Special Assessment Revenue						
Special Assessments - On-Roll	2,329	151,169	134,472	287,970	350,060	82%
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	289,861	\$ 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	1,889	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 224,962	\$ 0	224,962	\$ 342,763	N/A
Net Increase/ (Decrease) in Fund Balance	2,330	(71,904)	134,472	64,899	7,864	
Fund Balance - Beginning	434,323	436,653	364,749	434,323		
Fund Balance - Ending	\$ 436,653	\$ 364,749	\$ 499,221	499,221	\$ 7,864	

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

Description	October	November	December	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	1,280	2,200	58%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1,100	0%
Special Assessment Revenue						
Special Assessments - On-Roll	1,570	101,890	90,636	194,096	235,848	82%
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	195,378	\$ 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	1,281	-	N/A
Total Expenditures and Other Uses:	\$ 0	\$ 150,130	\$ 0	150,131	\$ 231,563	N/A
Net Increase/ (Decrease) in Fund Balance	1,570	(46,959)	90,636	45,248	7,585	
Fund Balance - Beginning	282,164	283,735	236,776	282,164		
Fund Balance - Ending	\$ 283,735	\$ 236,776	\$ 327,412	327,412	\$ 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 December 31, 2020

Description	October	November	December	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	4	2,700	0%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	2	2	0	3	1,100	0%
Special Assessment Revenue						
Special Assessments - On-Roll	3,851	249,964	222,355	476,171	578,774	82%
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	476,178	\$ 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	66	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 379,388	\$ 64	379,453	\$ 575,759	N/A
Net Increase/ (Decrease) in Fund Balance	3,853	(129,421)	222,293	96,725	6,815	
Fund Balance - Beginning	671,391	675,244	545,823	671,391		
Fund Balance - Ending	\$ 675,244	\$ 545,823	\$ 768,116	768,116	\$ 6,815	

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

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	0	0	0	0	-
Cost of Issuance	-	-	-	-	-
Debt Proceeds					
Operating Transfers In (From Other Funds)	0	1,888	0	1,889	-
Total Revenue and Other Sources:	\$ 0	\$ 1,888	\$ 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	\$ 1,889	-
Fund Balance - Beginning	18,059	18,059	\$ 19,947	18,059	-
Fund Balance - Ending	\$ 18,059	\$ 19,947	\$ 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 December 31, 2020**

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	0	0	0	0	-
Cost of Issuance	-	-	-	-	-
Debt Proceeds					
Operating Transfers In (From Other Funds)	0	1,280	0	1,281	-
Total Revenue and Other Sources:	\$ 0	\$ 1,280	\$ 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	\$ 1,281	-
Fund Balance - Beginning	11,693	11,693	\$ 12,974	11,693	-
Fund Balance - Ending	\$ 11,693	\$ 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 December 31, 2020

Description	October	November	December	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	0	0	0	0	-
Cost of Issuance	-	-	-	-	-
Retainage Account	4	4	4	13	-
Debt Proceeds					
Contributions from Private Sources					
Operating Transfers In (From Other Funds)	1	1	64	66	-
Total Revenue and Other Sources:	\$ 6	\$ 6	\$ 68	\$ 79	\$ -
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	\$ 79	-
Fund Balance - Beginning	1,070,321	1,070,326	\$ 1,070,332	1,070,321	-
Fund Balance - Ending	\$ 1,070,326	\$ 1,070,332	\$ 1,070,400	\$ 1,070,400	\$ -

Prepared by:

JPWARD and Associates, LLC