

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST, 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

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>3-5</i>
<i>Debt Service Fund</i>	
<i>Series 2013 Bonds</i>	<i>6</i>
<i>Series 2015 Bonds (Phase 3)</i>	<i>7</i>
<i>Series 2015 Bonds (Phase 4)</i>	<i>8</i>
<i>Series 2016 Bonds (Phase 5)</i>	<i>9</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>10</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>11</i>
<i>Capital Project Fund</i>	
<i>Series 2016 Bonds (Phase 5)</i>	<i>12</i>
<i>Series 2017 Bonds (Phase 6)</i>	<i>13</i>
<i>Series 2019 Bonds (Phase 7, Phase 8, Hatcher)</i>	<i>14</i>

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

**Flowway Community Development District
Balance Sheet
for the Period Ending August 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	\$ 568,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568,097
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	-	421,940	240,803	163,553	259,733	163,789	382,003	-	-	-	-	1,631,820
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
General Redemption Account	-	-	-	2,471	-	-	-	-	-	-	-	2,471
Construction	-	-	-	-	-	-	-	18,058	11,693	33,245	-	62,996
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	1,037,070	-	1,037,070
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	-	-	-	-	-	-	-	-	-	-	2,881,596	2,881,596
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	18,773,404	18,773,404
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 568,097	\$ 960,940	\$ 486,991	\$ 327,953	\$ 434,322	\$ 282,164	\$ 671,390	\$ 18,058	\$ 11,693	\$ 1,070,315	\$ 21,655,000	\$ 26,486,923

**Flowway Community Development District
Balance Sheet
for the Period Ending August 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	-	-	-	-	-	-	-	-	-	-	-	(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	-	26,309	20,454	9,093	13,807	-	281,078	3,680	2,492	7,609	-	-	364,522
Unassigned													
Beginning: October 1, 2019 (Audited)	196,047	-	-	-	-	-	-	-	-	-	-	-	196,047
Results from Current Operations	372,050	-	-	-	-	-	-	-	-	-	-	-	372,050
Total Fund Equity and Other Credits	<u>\$ 568,097</u>	<u>\$ 960,940</u>	<u>\$ 486,991</u>	<u>\$ 327,953</u>	<u>\$ 434,322</u>	<u>\$ 282,164</u>	<u>\$ 671,390</u>	<u>\$ 18,058</u>	<u>\$ 11,693</u>	<u>\$ 1,070,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,831,923</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 568,097</u>	<u>\$ 960,940</u>	<u>\$ 486,991</u>	<u>\$ 327,953</u>	<u>\$ 434,322</u>	<u>\$ 282,164</u>	<u>\$ 671,390</u>	<u>\$ 18,058</u>	<u>\$ 11,693</u>	<u>\$ 1,070,315</u>	<u>\$ 21,655,000</u>	<u>\$ -</u>	<u>\$ 26,486,923</u>

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	-	1,600	2,400	67%
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	36,667	40,000	92%
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	14,667	16,000	92%
Assessment Roll Services	667	-	667	667	667	667	5,333	1,333	1,333	1,333	1,333	14,000	16,000	87%
Arbitrage Rebate Services	-	-	-	500	500	-	-	-	500	-	-	1,500	3,000	50%
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	672	-	-	-	-	-	-	256	-	210	1,138	7,500	15%
Trustee Services	-	-	3,450	8,036	-	-	-	8,654	-	-	-	20,139.39	21,400	94%
Dissemination Agent Services	5,500	667	-	-	-	-	-	-	-	-	-	6,167	17,000	36%
Property Appraiser Fees	-	15,610	-	-	-	-	-	-	-	-	-	15,610	4,000	390%
Bank Services	-	2	-	-	-	-	-	-	-	-	-	2	400	0%
Travel and Per Diem														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
Postage, Freight & Messenger	46	-	233	61	-	111	28	-	66	-	38	583	600	97%
Rentals & Leases														
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development														
	50	50	50	50	50	50	50	50	50	50	650	1,150	3,000	38%
Insurance														
	-	6,193	-	-	-	-	-	-	-	-	-	6,193	6,100	102%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Printing & Binding	73	-	-	-	406	494	608	264	-	-	165	2,011	750	268%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	-	228	780	-	-	2,905	2,065	-	-	4,253	10,230	10,000	102%
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	-	-	-	-	850	2,000	43%
Environmental Preserves - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Task 1 - Bid Documents	-	-	-	-	-	1,438	-	2,100	-	-	-	3,538	-	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	0%
Western Preserve	-	-	-	-	-	33,215	-	-	-	-	-	33,215	33,215	100%
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

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Sub-Total:	10,844	27,527	23,520	14,427	5,956	42,230	21,385	19,533	6,872	6,450	11,315	190,059	538,391	35%
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	\$ 190,059	\$ 538,391	35%
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)	372,050	-	
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	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	568,097	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	11,093	1,600	693%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	413	376	64	215	408	400	156	10	7	6	4	2,059	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	560,634	\$ 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	26,309	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	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	960,940	\$ 7,602	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	5,067	550	921%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	230	210	53	126	217	211	81	5	4	3	2	1,143	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														
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds														
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	265,892	\$ 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)														
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	20,454	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	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	486,991	\$ 11,285	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	3,332	500	666%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	161	147	18	78	155	153	60	4	3	2	1	781	400	195%
General Redemption Account	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
Operating Transfers In (To Other Funds)														
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	223,549	\$ 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)														
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	9,093	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	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	327,953	\$ 2,694	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	3,593	345	1042%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	257	233	22	120	245	242	95	6	4	3	2	1,229	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	360,162	\$ 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	3,593	-	N/A
Total Expenditures and Other Uses:	\$ 27	\$ 221,289	\$ 22	\$ 22	\$ 22	\$ 20	\$ 8	\$ 124,944	\$ 1	\$ 1	\$ 1	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	13,807	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	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	434,322	\$ 7,864	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	2,436	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	163	148	6	71	156	155	61	4	3	2	1	771	-	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	243,592	\$ 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	2,436	-	N/A
Total Expenditures and Other Uses:	\$ 18	\$ 151,072	\$ 15	\$ 15	\$ 15	\$ 14	\$ 5	\$ 85,118	\$ 1	\$ 0	\$ 1	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	7,318	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	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	\$ 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 August 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	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	1,625	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	0	0	0	155	361	361	143	9	6	5	3	1,044	-	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	582,891	\$ 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	1,625	-	N/A
Total Expenditures and Other Uses:	\$ 302	\$ 101,083	\$ 238	\$ 246	\$ 245	\$ 219	\$ 77	\$ 199,392	\$ 5	\$ 4	\$ 3	301,813	\$ 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	281,078	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	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	671,390	\$ 314,387	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	87	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds													
Operating Transfers In (From Other Funds)	27	1,600	22	22	22	20	8	1,870	1	1	1	3,593	-
Total Revenue and Other Sources:	\$ 42	\$ 1,614	\$ 35	\$ 36	\$ 36	\$ 32	\$ 12	\$ 1,870	\$ 1	\$ 1	\$ 1	\$ 3,680	\$ -
Expenditures and Other Uses													
Executive													
Professional Management	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services													
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding													
Legal Services	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
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	3,680	-
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	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	\$ 18,058	\$ -

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	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	2,436	-
Total Revenue and Other Sources:	\$ 28	\$ 1,094	\$ 23	\$ 24	\$ 24	\$ 22	\$ 8	\$ 1,268	\$ 1	\$ 1	\$ 1	\$ 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	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	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	\$ -

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 August 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	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	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	5,804	-
Debt Proceeds													
Contributions from Private Sources													
Operating Transfers In (From Other Funds)	302	281	238	246	245	219	77	5	5	4	3	1,625	-
Total Revenue and Other Sources:	\$ 1,411	\$ 1,316	\$ 1,113	\$ 1,152	\$ 1,149	\$ 1,030	\$ 363	\$ 22	\$ 23	\$ 18	\$ 12	\$ 7,609	\$ -
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	\$ 7,609	-
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	1,062,706	-
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	\$ 1,070,315	\$ -