
Flow Way Community Development District

Financial Statements

February 28, 2019



Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NE 12th TERRACE

Suite 1

OAKLAND PARK, FLORIDA 33334

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 February 28, 2019**

	Governmental Funds										Totals (Memorandum Only)	
	Debt Service Funds					Capital Project Fund						
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Account Groups General Long Term Debt		
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 766,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 766,437
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	-	-	-	-	-	1,240,081
Revenue	-	496,494	255,078	189,200	297,871	192,324	-	-	-	-	-	1,430,967
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
Construction	-	-	-	-	-	-	2,796	14,051	8,982	-	-	25,828
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	88,390	41,950	35,461	57,383	38,793	-	-	-	-	-	261,977
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable												
Assessments Receivable/Deposits												
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	2,933,026	2,933,026
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	19,506,974	19,506,974
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 766,437</u>	<u>\$ 1,123,883</u>	<u>\$ 543,216</u>	<u>\$ 386,591</u>	<u>\$ 529,843</u>	<u>\$ 349,493</u>	<u>\$ 2,796</u>	<u>\$ 14,051</u>	<u>\$ 8,982</u>	<u>\$ 22,440,000</u>	<u>\$ 26,165,290</u>	

**Flowway Community Development District
Balance Sheet
for the Period Ending February 28, 2019**

	Governmental Funds									Account Groups	Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund						
		Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)		
Liabilities											
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	261,977	-	-	-	-	-	-	-	-	-	261,977
Capital Projects Fund(s)											
Bonds Payable											
Current Portion	-	-	-	-	-	-	-	-	-	390,000	390,000
Long Term										22,050,000	22,050,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	176,123		176,123
Total Liabilities	\$ 261,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,123	\$ 22,440,000	\$ 22,878,100
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Fund Balance											
Restricted											
Beginning: October 1, 2018 (Audited)	-	919,789	443,275	307,103	410,092	118,377	2,589	13,814	(167,301)	-	2,047,737
Results from Current Operations	-	204,094	99,941	79,488	119,751	231,116	207	237	160	-	734,994
Unassigned											
Beginning: October 1, 2018 (Audited)	50,794	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	453,666	-	-	-	-	-	-	-	-	-	453,666
Total Fund Equity and Other Credits	\$ 504,460	\$ 1,123,883	\$ 543,216	\$ 386,591	\$ 529,843	\$ 349,493	\$ 2,796	\$ 14,051	\$ (167,141)	\$ -	\$ 3,287,191
Total Liabilities, Fund Equity and Other Credits	\$ 766,437	\$ 1,123,883	\$ 543,216	\$ 386,591	\$ 529,843	\$ 349,493	\$ 2,796	\$ 14,051	\$ 8,982	\$ 22,440,000	\$ 26,165,290

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

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	-	185,151	215,064	38,472	88,602	527,289	541,675	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Contributions Private Sources								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 185,151	\$ 215,064	\$ 38,472	\$ 88,602	527,289	\$ 541,675	97%
Expenditures and Other Uses								
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	4,400	4,400	100%
Accounting Services	1,000	1,000	1,000	1,000	1,000	5,000	16,000	31%
Assessment Roll Services	667	667	667	667	667	3,333	16,000	21%
Arbitrage Rebate Services	500	-	-	100	1,000	1,600	2,000	80%
Other Contractual Services								
Recording and Transcription	-	-	-	-	-	-	-	N/A
Legal Advertising	323	623	-	5,519	256	6,720	7,500	90%
Trustee Services	-	-	-	11,486	-	11,485.63	21,400	54%
Dissemination Agent Services	667	667	667	6,167	667	8,833	25,000	35%
Property Appraiser Fees	-	-	-	-	-	-	15,100	0%
Bank Services	20	20	14	-	-	54	300	18%
Travel and Per Diem								
Communications & Freight Services	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	32	28	-	28	28	116	600	19%
Rentals & Leases								
Meeting Room Rental	-	-	-	-	-	-	-	N/A
Computer Services - Website Development	50	50	50	50	50	250	1,000	25%
Insurance	6,042	-	-	-	-	6,042	6,100	99%
Printing & Binding	752	95	-	534	334	1,714	750	229%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Office Supplies	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	-	-	-	114	957	1,070	20,000	5%
Legal - Series 2013 Bonds	-	-	-	-	-	-	-	N/A
Legal - Series 2015(Phase 3)	-	-	-	-	-	-	-	N/A
Legal - Series 2015(Phase 4)	-	-	-	-	-	-	-	N/A
Legal - Series 2016(Phase 5)	-	-	125	-	-	125	-	N/A
Legal - Series 2017(Phase 6)	-	-	263	-	-	263	-	N/A
Other General Government Services								
Engineering Services - General Fund	-	-	-	-	-	-	1,000	0%
Environmental RFP-Engineering	-	-	-	5,775	-	5,775.00	1,650	350%
Contingencies	-	-	-	-	-	-	3,000	0%
Capital Outlay	-	-	-	-	-	-	1,000	N/A
Stormwater Management Services								
Environmental Engineering-Mitigation Area	-	-	-	-	-	-	31,700	0%
Preserve Area Maintenance								
Wading Bird Foraging Areas	-	-	-	-	-	-	5,000	N/A
Internal Preserves	-	-	-	-	-	-	16,000	N/A
Western Preserve	-	-	-	-	-	-	31,000	N/A
Northern Preserve Area 1	-	-	-	-	-	-	100,000	N/A
Northern Preserve Area 2	-	-	-	-	-	-	175,000	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	-	N/A
Sub-Total:	13,560	6,483	6,119	34,772	12,690	73,624	541,675	14%
Total Expenditures and Other Uses:	\$ 13,560	\$ 6,483	\$ 6,119	\$ 34,772	\$ 12,690	\$ 73,624	\$ 541,675	14%
Net Increase/ (Decrease) in Fund Balance	(13,560)	178,669	208,946	3,700	75,912	453,666	-	
Fund Balance - Beginning	50,794	37,234	215,903	424,848	428,548	50,794	-	
Fund Balance - Ending	\$ 37,234	\$ 215,903	\$ 424,848	\$ 428,548	\$ 504,460	504,460	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

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	-	-	-	-	-	-	8	0%
Reserve Account	133	137	133	137	137	678	1,000	68%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	94	97	16	58	117	381	600	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	-	184,347	214,130	38,305	88,217	524,998	539,344	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In								
	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 227	\$ 184,581	\$ 214,278	\$ 38,500	\$ 88,471	526,057	\$ 540,952	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2013 Bonds	\$ -	\$ 105,000	\$ -	\$ -	\$ -	105,000	\$ 105,000	100%
Principal Debt Service - Early Redemptions								
Series 2013 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2013 Bonds	-	216,963	-	-	-	216,963	430,775	50%
Operating Transfers Out (To Other Funds)								
	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 321,963	\$ -	\$ -	\$ -	321,963	\$ 535,775	N/A
Net Increase/ (Decrease) in Fund Balance	227	(137,381)	214,278	38,500	88,471	204,094	5,177	
Fund Balance - Beginning	919,789	920,016	782,634	996,913	1,035,412	919,789		
Fund Balance - Ending	\$ 920,016	\$ 782,634	\$ 996,913	\$ 1,035,412	\$ 1,123,883	1,123,883	\$ 5,177	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

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	-	-	-	-	-	-	-	N/A
Reserve Account	61	63	61	63	63	310	550	56%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	49	50	12	32	60	204	300	68%
Special Assessment Revenue								
Special Assessments - On-Roll	-	87,492	101,627	18,180	41,868	249,166	255,873	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In								
Debt Proceeds	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 109	\$ 87,605	\$ 101,700	\$ 18,275	\$ 41,991	249,679	\$ 256,723	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2015 Bonds (Phase 3)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	60,000	\$ 70,000	86%
Principal Debt Service - Early Redemptions								
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2015 Bonds (Phase 3)	-	89,738	-	-	-	89,738	190,406	47%
Operating Transfers Out (To Other Funds)								
Total Expenditures and Other Uses:	\$ -	\$ 149,738	\$ -	\$ -	\$ -	149,738	\$ 260,406	N/A
Net Increase/ (Decrease) in Fund Balance	109	(62,133)	101,700	18,275	41,991	99,941	(3,683)	
Fund Balance - Beginning	443,275	443,384	381,251	482,951	501,225	443,275	-	
Fund Balance - Ending	\$ 443,384	\$ 381,251	\$ 482,951	\$ 501,225	\$ 543,216	543,216	\$ (3,683)	

Prepared by:

JPWARD and Associates, LLC

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

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	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	N/A
Reserve Account	40	41	40	41	41	204	300	68%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	36	37	4	21	44	142	250	57%
Special Assessment Revenue								
Special Assessments - On-Roll	-	73,958	85,907	15,367	35,392	210,624	216,250	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Debt Proceeds								
	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 76	\$ 74,036	\$ 85,951	\$ 15,429	\$ 35,477	210,969	\$ 216,800	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2015 Bonds (Phase 4)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	50,000	\$ 50,000	100%
Principal Debt Service - Early Redemptions								
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2015 Bonds (Phase 4)	-	81,278	-	-	-	81,278	161,556	50%
Operating Transfers Out (To Other Funds)								
	40	41	40	41	41	204	-	N/A
Total Expenditures and Other Uses:	\$ 40	\$ 131,319	\$ 40	\$ 41.26	\$ 41	131,482	\$ 211,556	N/A
Net Increase/ (Decrease) in Fund Balance	36	(57,283)	85,911	15,388	35,436	79,488	5,244	
Fund Balance - Beginning	307,103	307,139	249,856	335,767	351,155	307,103		
Fund Balance - Ending	\$ 307,139	\$ 249,856	\$ 335,767	\$ 351,155	\$ 386,591	386,591	\$ 5,244	

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Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

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	0%
Sinking Account	-	-	-	-	-	-	-	N/A
Reserve Account	43	44	43	44	44	220	345	64%
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	58	60	4	31	70	223	220	101%
Special Assessment Revenue								
Special Assessments - On-Roll	-	119,679	139,014	24,868	57,271	340,832	350,060	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Debt Proceeds								
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 101	\$ 119,784	\$ 139,062	\$ 24,943	\$ 57,385	341,275	\$ 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)	-	126,304	-	-	-	126,304	250,993	50%
Operating Transfers Out (To Other Funds)	43	44	43	44	44	220	-	N/A
Total Expenditures and Other Uses:	\$ 43	\$ 221,348	\$ 43	\$ 44	\$ 44	221,523	\$ 345,993	N/A
Net Increase/ (Decrease) in Fund Balance	58	(101,565)	139,019	24,899	57,340	119,751	4,634	
Fund Balance - Beginning	410,092	410,150	308,585	447,604	472,503	410,092		
Fund Balance - Ending	\$ 410,150	\$ 308,585	\$ 447,604	\$ 472,503	\$ 529,843	529,843	\$ 4,634	

Prepared by:
JPWARD and Associates, LLC

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

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	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	N/A
Reserve Account	29	30	29	30	30	149	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	-	23	1	19	45	88	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	-	80,908	93,979	16,812	38,717	230,416	236,750	97%
Special Assessments - Off-Roll	167,000	-	-	-	-	167,000	166,388	100%
Debt Proceeds								
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 167,029	\$ 80,961	\$ 94,009	\$ 16,861	\$ 38,792	397,652	\$ 403,138	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2017 Bonds (Phase 6)	\$ -	\$ 80,000	\$ -	\$ -	\$ -	80,000	\$ 80,000	100%
Principal Debt Service - Early Redemptions								
Series 2017 Bonds (Phase 6)	-	86,388	-	-	-	86,388	-	N/A
Interest Expense								
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	171,375	0%
Debt Service-Other Costs								
Operating Transfers Out (To Other Funds)	29	30	29	30	30	149	-	N/A
Total Expenditures and Other Uses:	\$ 29	\$ 166,418	\$ 29	\$ 30	\$ 30	166,536	\$ 251,375	N/A
Net Increase/ (Decrease) in Fund Balance	167,000	(85,456)	93,980	16,830	38,762	231,116	151,763	
Fund Balance - Beginning	118,377	285,377	199,920	293,900	310,731	118,377		
Fund Balance - Ending	\$ 285,377	\$ 199,920	\$ 293,900	\$ 310,731	\$ 349,493	349,493	\$ 151,763	

Prepared by:
JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019**

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	1	1	1	1	1	\$ 3	-
Cost of Issuance	-	-	-	-	-	\$ -	-
Debt Proceeds							
-	-	-	-	-	-	\$ -	-
Operating Transfers In (From Other Funds)	40	41	40	41	41	\$ 204	-
Total Revenue and Other Sources:	\$ 41	\$ 42	\$ 41	\$ 42	\$ 42	\$ 207	\$ -
Expenditures and Other Uses							
Executive							
Professional Management	-	-	\$ -	-	-	\$ -	\$ -
Other Contractual Services							
Trustee Services	-	-	\$ -	-	-	\$ -	\$ -
Printing & Binding							
-	-	-	\$ -	-	-	\$ -	\$ -
Legal Services							
Legal - Series 2015 Bonds (Phase 4)	-	-	\$ -	-	-	\$ -	-
Other General Government Services							
Engineering Services - Capital Projects Fund	-	-	\$ -	-	-	\$ -	\$ -
Capital Outlay							
Construction in Progress							
Cost of Issuance							
Series 201 Bonds (Phase 3)	-	-	-	-	-	-	\$ -
Underwriter's Discount							
-	-	-	\$ -	-	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	41	42	\$ 41	\$ 42	\$ 42	\$ 207	-
Fund Balance - Beginning	2,589	2,629	\$ 2,671	\$ 2,712	\$ 2,754	2,589	-
Fund Balance - Ending	\$ 2,629	\$ 2,671	\$ 2,712	\$ 2,754	\$ 2,796	\$ 2,796	\$ -

Prepared by:

JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019**

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	3	4	3	4	4	17	-
Cost of Issuance	-	-	-	-	-	-	-
Debt Proceeds							
Operating Transfers In (From Other Funds)	43	44	43	44	44	220	-
Total Revenue and Other Sources:	\$ 46	\$ 48	\$ 46	\$ 48	\$ 48	\$ 237	\$ -
Expenditures and Other Uses							
Executive							
Professional Management	-	-	\$ -	-	-	\$ -	\$ -
Other Contractual Services							
Trustee Services	-	-	\$ -	-	-	\$ -	\$ -
Printing & Binding							
Printing & Binding	-	-	\$ -	-	-	\$ -	\$ -
Legal Services							
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	-	-	\$ -	\$ -
Other General Government Services							
Stormwater Mgmt-Construction	-	-	\$ -	-	-	\$ -	\$ -
Capital Outlay							
Construction in Progress							
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	46	48	\$ 46	\$ 48	\$ 48	\$ 237	-
Fund Balance - Beginning	13,814	13,860	\$ 13,908	\$ 13,955	\$ 14,003	13,814	-
Fund Balance - Ending	\$ 13,860	\$ 13,908	\$ 13,955	\$ 14,003	\$ 14,051	\$ 14,051	\$ -

Prepared by:

JPWARD and Associates, LLC

**Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019**

Description	October	November	December	January	February	Year to Date	Total Annual Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income							
Construction Account	2	2	2	2	2	11	-
Cost of Issuance	-	-	-	-	-	-	-
Debt Proceeds							
Operating Transfers In (From Other Funds)	29	30	29	30	30	149	-
Total Revenue and Other Sources:	\$ 31	\$ 32	\$ 31	\$ 32	\$ 32	\$ 160	\$ -
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	31	32	\$ 31	\$ 32	\$ 32	\$ 160	-
Fund Balance - Beginning	(167,301)	(167,270)	\$ (167,238)	\$ (167,206)	\$ (167,174)	(167,301)	-
Fund Balance - Ending	\$ (167,270)	\$ (167,238)	\$ (167,206)	\$ (167,174)	\$ (167,141)	\$ (167,141)	\$ -

Prepared by:

JPWARD and Associates, LLC