
Flow Way Community Development District

Financial Statements

June 30, 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 June 30, 2019**

	Governmental Funds										Totals (Memorandum Only)	
	General Fund	Debt Service Funds					Capital Project Fund			Account Groups		
		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)	General Long Term Debt		
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 356,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,844
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	-	-	-	-	-	1,240,081
Revenue	-	393,913	219,420	153,816	245,031	155,901	-	-	-	-	-	1,168,080
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
General Redemption Account	-	-	-	2,468	-	-	-	-	-	-	-	2,468
Construction	-	-	-	-	-	-	-	14,236	9,106	-	-	23,342
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	2,410,628	-	2,410,628
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	20,029,372	-	20,029,372
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 356,844	\$ 932,913	\$ 465,608	\$ 318,213	\$ 419,620	\$ 274,276	\$ -	\$ 14,236	\$ 9,106	\$ 22,440,000	\$ -	\$ 25,230,815

**Flowway Community Development District
Balance Sheet
for the Period Ending June 30, 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)	-	-	-	-	-	-	-	-	-	-	-
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,440,000</u>	<u>\$ 22,616,123</u>
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	-	13,124	22,333	11,110	9,528	155,899	(2,589)	422	285	-	210,111
Unassigned											
Beginning: October 1, 2018 (Audited)	50,794	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	306,050	-	-	-	-	-	-	-	-	-	306,050
Total Fund Equity and Other Credits	<u>\$ 356,844</u>	<u>\$ 932,913</u>	<u>\$ 465,608</u>	<u>\$ 318,213</u>	<u>\$ 419,620</u>	<u>\$ 274,276</u>	<u>\$ -</u>	<u>\$ 14,236</u>	<u>\$ (167,017)</u>	<u>\$ -</u>	<u>\$ 2,614,692</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 356,844</u>	<u>\$ 932,913</u>	<u>\$ 465,608</u>	<u>\$ 318,213</u>	<u>\$ 419,620</u>	<u>\$ 274,276</u>	<u>\$ -</u>	<u>\$ 14,236</u>	<u>\$ 9,106</u>	<u>\$ 22,440,000</u>	<u>\$ 25,230,815</u>

**Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019**

Description	October	November	December	January	February	March	April	May	June	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	12,779	6,461	1,797	877	549,204	541,675	101%
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	\$ 12,779	\$ 6,461	\$ 1,797	\$ 877	549,204	\$ 541,675	101%
Expenditures and Other Uses												
Legislative												
Board of Supervisor's Fees	-	-	-	-	-	400	-	800	400	1,600	-	N/A
Executive												
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	30,000	40,000	75%
Financial and Administrative												
Audit Services	-	-	-	-	4,400	-	-	-	-	4,400	4,400	100%
Accounting Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	9,000	16,000	56%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	6,000	16,000	38%
Arbitrage Rebate Services	500	-	-	100	1,000	-	-	-	500	2,100	2,000	105%
Other Contractual Services												
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	323	623	-	5,519	256	-	-	2,146	515	9,380	7,500	125%
Trustee Services	-	-	-	11,486	-	-	-	8,654	-	20,139.39	21,400	94%
Dissemination Agent Services	667	667	667	6,167	667	667	667	667	667	11,500	25,000	46%
Property Appraiser Fees	-	-	-	-	-	3,599	-	-	-	3,599	15,100	24%
Bank Services	20	20	14	-	-	-	-	-	-	54	300	18%
Travel and Per Diem												
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services												
Postage, Freight & Messenger	32	28	-	28	28	19	242	100	92	568	600	95%
Rentals & Leases												
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development												
Computer Services - Website Development	50	50	50	50	50	50	-	100	50	450	1,000	45%
Insurance												
Insurance	6,042	-	-	-	-	-	-	-	-	6,042	6,100	99%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Printing & Binding	752	95	-	534	334	171	-	511	727	3,123	750	416%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services												
Legal - General Counsel	-	-	-	114	957	1,398	-	3,730	2,486	8,685	20,000	43%
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
2019 Requisitions	-	-	-	-	-	-	-	455	-	455	-	N/A
Other General Government Services												
Engineering Services - General Fund	-	-	-	-	-	-	-	8,754	-	8,753.75	1,000	875%
Environmental RFP-Engineering	-	-	-	5,775	-	2,863	-	-	2,781	11,418.75	1,650	692%
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	-	-	-	-	-	-	-	6,598	-	6,598	16,000	N/A
Western Preserve	-	-	-	-	-	-	-	34,164	-	34,164	31,000	N/A
Northern Preserve Area 1	-	-	-	-	-	-	-	64,560	-	64,560	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	14,165	5,908	136,238	13,218	243,153	541,675	45%
Total Expenditures and Other Uses:	\$ 13,560	\$ 6,483	\$ 6,119	\$ 34,772	\$ 12,690	\$ 14,165	\$ 5,908	\$ 136,238	\$ 13,218	\$ 243,153	\$ 541,675	45%
Net Increase/ (Decrease) in Fund Balance	(13,560)	178,669	208,946	3,700	75,912	(1,386)	553	(134,441)	(12,340)	306,050	-	
Fund Balance - Beginning	50,794	37,234	215,903	424,848	428,548	504,460	503,073	503,626	369,185	50,794	-	
Fund Balance - Ending	\$ 37,234	\$ 215,903	\$ 424,848	\$ 428,548	\$ 504,460	\$ 503,073	\$ 503,626	\$ 369,185	\$ 356,844	356,844	\$	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	2	-	2	8	22%
Reserve Account	133	137	133	137	137	124	137	133	133	1,205	1,000	121%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	94	97	16	58	117	108	141	145	99	875	600	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	184,347	214,130	38,305	88,217	12,723	6,433	1,789	873	546,817	539,344	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In												
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 227	\$ 184,581	\$ 214,278	\$ 38,500	\$ 88,471	\$ 12,955	\$ 6,711	\$ 2,069	\$ 1,106	548,899	\$ 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	-	-	-	-	-	213,813	-	430,775	430,775	100%
Operating Transfers Out (To Other Funds)												
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 321,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,813	\$ -	535,775	\$ 535,775	N/A
Net Increase/ (Decrease) in Fund Balance	227	(137,381)	214,278	38,500	88,471	12,955	6,711	(211,743)	1,106	13,124	5,177	
Fund Balance - Beginning	919,789	920,016	782,634	996,913	1,035,412	1,123,883	1,136,838	1,143,550	931,806	919,789		
Fund Balance - Ending	\$ 920,016	\$ 782,634	\$ 996,913	\$ 1,035,412	\$ 1,123,883	\$ 1,136,838	\$ 1,143,550	\$ 931,806	\$ 932,913	932,913	\$ 5,177	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	1	-	1	-	N/A
Reserve Account	61	63	61	63	63	57	63	61	61	551	550	100%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	49	50	12	32	60	56	72	74	55	461	300	154%
Special Assessment Revenue												
Special Assessments - On-Roll	-	87,492	101,627	18,180	41,868	6,039	3,053	849	415	259,521	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:	\$ 109	\$ 87,605	\$ 101,700	\$ 18,275	\$ 41,991	\$ 6,151	\$ 3,188	\$ 985	\$ 531	260,533	\$ 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	-	-	-	-	-	88,463	-	178,200	190,406	94%
Operating Transfers Out (To Other Funds)												
Total Expenditures and Other Uses:	\$ -	\$ 149,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,463	\$ -	238,200	\$ 260,406	N/A
Net Increase/ (Decrease) in Fund Balance	109	(62,133)	101,700	18,275	41,991	6,151	3,188	(87,478)	531	22,333	(3,683)	
Fund Balance - Beginning	443,275	443,384	381,251	482,951	501,225	543,216	549,367	552,555	465,077	443,275	-	
Fund Balance - Ending	\$ 443,384	\$ 381,251	\$ 482,951	\$ 501,225	\$ 543,216	\$ 549,367	\$ 552,555	\$ 465,077	\$ 465,608	465,608	\$ (3,683)	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	1	-	1	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	40	41	40	41	41	37	41	40	40	362	300	121%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	36	37	4	21	44	41	54	56	39	331	250	133%
General Redemption Account	-	-	-	-	-	-	-	1	1	1	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	73,958	85,907	15,367	35,392	5,105	2,581	718	350	219,378	216,250	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (To Other Funds)	-	-	-	-	-	2,834	-	-	-	2,834	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 76	\$ 74,036	\$ 85,951	\$ 15,429	\$ 35,477	\$ 8,016	\$ 2,676	\$ 815	\$ 430	222,907	\$ 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	-	-	-	-	-	80,278	-	161,556	161,556	100%
Operating Transfers Out (To Other Funds)	40	41	40	41	41	37	-	-	-	241	-	N/A
Total Expenditures and Other Uses:	\$ 40	\$ 131,319	\$ 40	\$ 41.26	\$ 41	\$ 37	\$ -	\$ 80,278	\$ -	211,797	\$ 211,556	N/A
Net Increase/ (Decrease) in Fund Balance	36	(57,283)	85,911	15,388	35,436	7,979	2,676	(79,463)	430	11,110	5,244	
Fund Balance - Beginning	307,103	307,139	249,856	335,767	351,155	386,591	394,570	397,246	317,783	307,103		
Fund Balance - Ending	\$ 307,139	\$ 249,856	\$ 335,767	\$ 351,155	\$ 386,591	\$ 394,570	\$ 397,246	\$ 317,783	\$ 318,213	318,213	\$ 5,244	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	1	-	1	2	51%
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	43	44	43	44	44	40	44	43	43	390	345	113%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	58	60	4	31	70	64	85	88	62	523	220	238%
Special Assessment Revenue												
Special Assessments - On-Roll	-	119,679	139,014	24,868	57,271	8,260	4,176	1,162	567	354,997	350,060	101%
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	\$ 8,365	\$ 4,306	\$ 1,294	\$ 672	355,911	\$ 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	-	-	-	-	-	124,689	-	250,993	250,993	100%
Operating Transfers Out (To Other Funds)	43	44	43	44	44	40	44	43	43	390	-	N/A
Total Expenditures and Other Uses:	\$ 43	\$ 221,348	\$ 43	\$ 44	\$ 44	\$ 40	\$ 44	\$ 124,732	\$ 43	346,383	\$ 345,993	N/A
Net Increase/ (Decrease) in Fund Balance	58	(101,565)	139,019	24,899	57,340	8,324	4,262	(123,438)	629	9,528	4,634	
Fund Balance - Beginning	410,092	410,150	308,585	447,604	472,503	529,843	538,167	542,429	418,991	410,092		
Fund Balance - Ending	\$ 410,150	\$ 308,585	\$ 447,604	\$ 472,503	\$ 529,843	\$ 538,167	\$ 542,429	\$ 418,991	\$ 419,620	419,620	\$ 4,634	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	1	-	1	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	29	30	29	30	30	27	30	29	29	265	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	23	1	19	45	41	55	58	39	281	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	80,908	93,979	16,812	38,717	5,584	2,823	785	383	239,992	236,750	101%
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	\$ 5,653	\$ 2,909	\$ 873	\$ 452	407,538	\$ 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)	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2017 Bonds (Phase 6)	-	86,388	-	-	-	-	-	84,988	-	171,375	171,375	100%
Debt Service-Other Costs												
Operating Transfers Out (To Other Funds)	29	30	29	30	30	27	30	29	29	265	-	N/A
Total Expenditures and Other Uses:	\$ 29	\$ 166,418	\$ 29	\$ 30	\$ 30	\$ 27	\$ 30	\$ 85,017	\$ 29	251,640	\$ 251,375	N/A
Net Increase/ (Decrease) in Fund Balance	167,000	(85,456)	93,980	16,830	38,762	5,626	2,879	(84,144)	423	155,899	151,763	
Fund Balance - Beginning	118,377	285,377	199,920	293,900	310,731	349,493	355,118	357,997	273,853	118,377		
Fund Balance - Ending	\$ 285,377	\$ 199,920	\$ 293,900	\$ 310,731	\$ 349,493	\$ 355,118	\$ 357,997	\$ 273,853	\$ 274,276	274,276	\$ 151,763	

**Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
Construction Account	1	1	1	1	1	1	-	-	-	\$ 4	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	\$ -	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	\$ -	-
Operating Transfers In (From Other Funds)	40	41	40	41	41	37	-	-	-	\$ 241	-
Total Revenue and Other Sources:	\$ 41	\$ 42	\$ 41	\$ 42	\$ 42	\$ 38	\$ -	\$ -	\$ -	\$ 245	\$ -
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,834	\$ -	\$ -	\$ -	\$ 2,834	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,834	\$ -	\$ -	\$ -	\$ 2,834	\$ -
Net Increase/ (Decrease) in Fund Balance	41	42	\$ 41	\$ 42	\$ 42	\$ (2,796)	\$ -	\$ -	\$ -	\$ (2,589)	\$ -
Fund Balance - Beginning	2,589	2,629	\$ 2,671	\$ 2,712	\$ 2,754	\$ 2,796	\$ -	\$ -	\$ -	2,589	\$ -
Fund Balance - Ending	\$ 2,629	\$ 2,671	\$ 2,712	\$ 2,754	\$ 2,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
Construction Account	3	4	3	4	4	3	4	3	4	31	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds										\$ -	-
Operating Transfers In (From Other Funds)	43	44	43	44	44	40	44	43	43	390	-
Total Revenue and Other Sources:	\$ 46	\$ 48	\$ 46	\$ 48	\$ 48	\$ 43	\$ 48	\$ 47	\$ 47	\$ 422	\$ -
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	46	48	\$ 46	\$ 48	\$ 48	\$ 43	\$ 48	\$ 47	\$ 47	\$ 422	-
Fund Balance - Beginning	13,814	13,860	\$ 13,908	\$ 13,955	\$ 14,003	\$ 14,051	\$ 14,094	\$ 14,142	\$ 14,189	13,814	-
Fund Balance - Ending	\$ 13,860	\$ 13,908	\$ 13,955	\$ 14,003	\$ 14,051	\$ 14,094	\$ 14,142	\$ 14,189	\$ 14,236	\$ 14,236	\$ -

Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2019

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
Construction Account	2	2	2	2	2	2	2	2	2	20	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds											
Operating Transfers In (From Other Funds)	29	30	29	30	30	27	30	29	29	265	-
Total Revenue and Other Sources:	\$ 31	\$ 32	\$ 31	\$ 32	\$ 32	\$ 29	\$ 32	\$ 31	\$ 32	\$ 285	\$ -
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	\$ 29	\$ 32	\$ 31	\$ 32	\$ 285	-
Fund Balance - Beginning	(167,301)	(167,270)	\$ (167,238)	\$ (167,206)	\$ (167,174)	\$ (167,141)	\$ (167,112)	\$ (167,080)	\$ (167,048)	(167,301)	-
Fund Balance - Ending	\$ (167,270)	\$ (167,238)	\$ (167,206)	\$ (167,174)	\$ (167,141)	\$ (167,112)	\$ (167,080)	\$ (167,048)	\$ (167,017)	\$ (167,017)	\$ -