
Flow Way Community Development District

Financial Statements

July 31, 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 July 31, 2019**

	Governmental Funds											Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Fund					General Long Term Debt				
		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 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)			
Assets														
Cash and Investments														
General Fund - Invested Cash	\$ 287,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,472	
Debt Service Fund														
Interest Account	-	-	-	-	-	-	100,801	-	-	-	-	-	100,801	
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	289,387	-	-	-	-	-	1,529,468	
Revenue	-	394,478	219,726	154,028	245,326	156,088	-	-	-	-	-	-	1,169,647	
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	-	0	
General Redemption Account	-	-	-	2,468	-	-	-	-	-	-	-	-	2,468	
Retainage Account	-	-	-	2,468	-	-	1,030,000	-	-	-	-	-	1,032,468	
Construction	-	-	-	-	-	-	-	14,283	9,137	-	-	-	23,420	
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	36,825	-	36,825	
Due from Other Funds														
General Fund	-	10	5	4	6	4	-	-	-	-	-	-	29	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Market Valuation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	3,560,414	3,560,414	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	18,879,586	18,879,586	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Assets	<u>\$ 287,472</u>	<u>\$ 933,488</u>	<u>\$ 465,918</u>	<u>\$ 320,898</u>	<u>\$ 419,921</u>	<u>\$ 274,467</u>	<u>\$ 1,420,188</u>	<u>\$ -</u>	<u>\$ 14,283</u>	<u>\$ 9,137</u>	<u>\$ 36,825</u>	<u>\$ 22,440,000</u>	<u>\$ 26,622,598</u>	

**Flowway Community Development District
Balance Sheet
for the Period Ending July 31, 2019**

	Governmental Funds											Account Groups		Totals (Memorandum Only)			
	General Fund	Debt Service Funds			Capital Project Fund					General Long Term Debt							
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 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)			Series 2019 (Phase 7 8 Hatcher)					
Liabilities																	
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds																	
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
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	(30,916)	-	-	-	-	145,207
Total Liabilities	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,123	\$ (30,916)	\$ -	\$ 22,440,000	\$ -	\$ -	\$ 22,585,236
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	274,467	-	2,589	13,814	(166,985)	-	-	-	-	-	-	2,204,143
Results from Current Operations	-	13,699	22,644	11,327	9,829	-	1,420,188	(2,589)	469	-	67,741	-	-	-	-	-	1,543,307
Unassigned																	
Beginning: October 1, 2018 (Audited)	50,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	236,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	236,650
Total Fund Equity and Other Credits	\$ 287,444	\$ 933,488	\$ 465,918	\$ 318,430	\$ 419,921	\$ 274,467	\$ 1,420,188	\$ -	\$ 14,283	\$ (166,985)	\$ 67,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,034,894
Total Liabilities, Fund Equity and Other Credits	\$ 287,472	\$ 933,488	\$ 465,918	\$ 318,430	\$ 419,921	\$ 274,467	\$ 1,420,188	\$ -	\$ 14,283	\$ 9,137	\$ 36,825	\$ 22,440,000	\$ -	\$ -	\$ -	\$ -	\$ 26,620,130

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	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	10	549,213	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	\$ 10	549,213	\$ 541,675	101%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	-	-	-	-	400	-	800	400	400	2,000	-	N/A
Executive													
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	33,333	40,000	83%
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	1,000	10,000	16,000	63%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	6,667	16,000	42%
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	667	12,167	25,000	49%
Property Appraiser Fees	-	-	-	-	-	3,599	-	-	-	-	3,599	15,100	24%
Bank Services	20	20	14	-	-	-	-	-	-	-	54	300	18%
Travel and Per Diem													
Communications & Freight Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	32	28	-	28	28	19	242	100	92	21	590	600	98%
Rentals & Leases													
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development	50	50	50	50	50	50	-	100	50	50	500	1,000	50%
Insurance	6,042	-	-	-	-	-	-	-	-	-	6,042	6,100	99%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Printing & Binding	752	95	-	534	334	171	-	511	727	231	3,355	750	447%
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	-	-	-	-	-	-	-	-	-	1,138	1,138	1,000	114%
Environmental RFP-Engineering	-	-	-	-	-	-	-	-	-	-	-	1,650	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
Stormwater Management Services													
Environmental Engineering-Mitigation Area	-	-	-	5,775	-	2,863	-	8,754	2,781	5,344	25,516	31,700	80%
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	-	-	-	-	-	-	-	-	-	56,560	56,560	175,000	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	13,560	6,483	6,119	28,997	12,690	11,303	5,908	136,238	13,218	69,411	312,564	541,675	58%
Total Expenditures and Other Uses:	\$ 13,560	\$ 6,483	\$ 6,119	\$ 28,997	\$ 12,690	\$ 11,303	\$ 5,908	\$ 136,238	\$ 13,218	\$ 69,411	\$ 312,564	\$ 541,675	58%
Net Increase/ (Decrease) in Fund Balance	(13,560)	178,669	208,946	9,475	75,912	1,476	553	(134,441)	(12,340)	(69,401)	236,650	-	
Fund Balance - Beginning	50,794	37,234	215,903	424,848	434,323	510,235	511,711	512,263	377,822	365,482	50,794	-	
Fund Balance - Ending	\$ 37,234	\$ 215,903	\$ 424,848	\$ 434,323	\$ 510,235	\$ 511,711	\$ 512,263	\$ 377,822	\$ 365,482	\$ 296,081	287,444	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	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	92	1,297	1,000	130%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	94	97	16	58	117	108	141	145	99	474	1,349	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	10	546,826	539,344	101%
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	\$ 12,955	\$ 6,711	\$ 2,069	\$ 1,106	\$ 575	549,474	\$ 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)													
	-	-	-	-	-	-	-	-	-	-	-	-	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	575	13,699	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	932,913	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	\$ 933,488	933,488	\$ 5,177	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	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	42	593	550	108%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	49	50	12	32	60	56	72	74	55	264	725	300	242%
Special Assessment Revenue													
Special Assessments - On-Roll	-	87,492	101,627	18,180	41,868	6,039	3,053	849	415	5	259,526	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	\$ 311	260,844	\$ 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)													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	311	22,644	(3,683)	
Fund Balance - Beginning	443,275	443,384	381,251	482,951	501,225	543,216	549,367	552,555	465,077	465,608	443,275	-	
Fund Balance - Ending	\$ 443,384	\$ 381,251	\$ 482,951	\$ 501,225	\$ 543,216	\$ 549,367	\$ 552,555	\$ 465,077	\$ 465,608	\$ 465,918	465,918	\$ (3,683)	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	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	28	390	300	130%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	36	37	4	21	44	41	54	56	39	185	516	250	207%
General Redemption Account	-	-	-	-	-	-	-	1	1	1	2	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	-	73,958	85,907	15,367	35,392	5,105	2,581	718	350	4	219,382	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	\$ 217	223,124	\$ 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	217	11,327	5,244	
Fund Balance - Beginning	307,103	307,139	249,856	335,767	351,155	386,591	394,570	397,246	317,783	318,213	307,103		
Fund Balance - Ending	\$ 307,139	\$ 249,856	\$ 335,767	\$ 351,155	\$ 386,591	\$ 394,570	\$ 397,246	\$ 317,783	\$ 318,213	\$ 318,430	318,430	\$ 5,244	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	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	30	420	345	122%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	58	60	4	31	70	64	85	88	62	295	818	220	372%
Special Assessment Revenue													
Special Assessments - On-Roll	-	119,679	139,014	24,868	57,271	8,260	4,176	1,162	567	6	355,003	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	\$ 331	356,242	\$ 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	30	420	-	N/A
Total Expenditures and Other Uses:	\$ 43	\$ 221,348	\$ 43	\$ 44	\$ 44	\$ 40	\$ 44	\$ 124,732	\$ 43	\$ 30	346,413	\$ 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	301	9,829	4,634	
Fund Balance - Beginning	410,092	410,150	308,585	447,604	472,503	529,843	538,167	542,429	418,991	419,620	410,092		
Fund Balance - Ending	\$ 410,150	\$ 308,585	\$ 447,604	\$ 472,503	\$ 529,843	\$ 538,167	\$ 542,429	\$ 418,991	\$ 419,620	\$ 419,921	419,921	\$ 4,634	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	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	20	285	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	23	1	19	45	41	55	58	39	188	469	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	-	80,908	93,979	16,812	38,717	5,584	2,823	785	383	4	239,996	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	\$ 212	407,750	\$ 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	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	29	30	29	30	30	27	30	29	29	20	285	-	N/A
Total Expenditures and Other Uses:	\$ 29	\$ 166,418	\$ 29	\$ 30	\$ 30	\$ 27	\$ 30	\$ 85,017	\$ 29	\$ 20	251,660	\$ 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	192	156,090	151,763	
Fund Balance - Beginning	118,377	285,377	199,920	293,900	310,731	349,493	355,118	357,997	273,853	274,276	118,377		
Fund Balance - Ending	\$ 285,377	\$ 199,920	\$ 293,900	\$ 310,731	\$ 349,493	\$ 355,118	\$ 357,997	\$ 273,853	\$ 274,276	\$ 274,467	274,467	\$ 151,763	

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 July 31, 2019

Description	July	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	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	N/A
Debt Proceeds	1,420,188	1,420,188		
Operating Transfers In (To Other Funds)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,420,188	1,420,188	\$ -	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2017 Bonds (Phase 6)	\$ -	-	\$ -	N/A
Principal Debt Service - Early Redemptions				
Series 2017 Bonds (Phase 6)	-	-	-	N/A
Interest Expense				
Series 2017 Bonds (Phase 6)	-	-	-	N/A
Debt Service-Other Costs	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	-	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,420,188	1,420,188	-	
Fund Balance - Beginning	-	-		
Fund Balance - Ending	\$ 1,420,188	1,420,188	\$ -	

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 July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	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 July 31, 2019**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income												
Construction Account	3	4	3	4	4	3	4	3	4	17	49	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds											\$ -	-
Operating Transfers In (From Other Funds)	43	44	43	44	44	40	44	43	43	30	420	-
Total Revenue and Other Sources:	\$ 46	\$ 48	\$ 46	\$ 48	\$ 48	\$ 43	\$ 48	\$ 47	\$ 47	\$ 47	\$ 469	\$ -
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	\$ 47	\$ 469	-
Fund Balance - Beginning	13,814	13,860	\$ 13,908	\$ 13,955	\$ 14,003	\$ 14,051	\$ 14,094	\$ 14,142	\$ 14,189	\$ 14,236	13,814	-
Fund Balance - Ending	\$ 13,860	\$ 13,908	\$ 13,955	\$ 14,003	\$ 14,051	\$ 14,094	\$ 14,142	\$ 14,189	\$ 14,236	\$ 14,283	\$ 14,283	\$ -

Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2019

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income												
Construction Account	2	2	2	2	2	2	2	2	2	11	31	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds												
Operating Transfers In (From Other Funds)	29	30	29	30	30	27	30	29	29	20	285	-
Total Revenue and Other Sources:	\$ 31	\$ 32	\$ 31	\$ 32	\$ 32	\$ 29	\$ 32	\$ 31	\$ 32	\$ 31	\$ 316	\$ -
Expenditures and Other Uses												
Executive												
Professional Management	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services												
Trustee Services	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding												
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	31	32	31	32	32	29	32	31	32	31	316	-
Fund Balance - Beginning	(167,301)	(167,270)	(167,238)	(167,206)	(167,174)	(167,141)	(167,112)	(167,080)	(167,048)	(167,017)	(167,301)	-
Fund Balance - Ending	\$ (167,270)	\$ (167,238)	\$ (167,206)	\$ (167,174)	\$ (167,141)	\$ (167,112)	\$ (167,080)	\$ (167,048)	\$ (167,017)	\$ (166,985)	\$ (166,985)	\$ -

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 July 31, 2019

Description	July	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	-	\$ -
Interest Income			
Construction Account	-	-	-
Cost of Issuance	-	-	-
Debt Proceeds	8,264,812	8,264,812	-
Contributions from Private Sources	1,560,391	1,560,391	-
Operating Transfers In (From Other Funds)	-	-	-
Total Revenue and Other Sources:	\$ 9,825,203	\$ 9,825,203	\$ -
Expenditures and Other Uses			
Executive			
Professional Management	40,000	\$ 40,000	\$ -
Other Contractual Services			
Trustee Services	5,250	\$ 5,250	\$ -
Printing & Binding	1,500	\$ 1,500	\$ -
Legal Services			
Legal - Series 2019 Bonds (Ph 7, Ph 8 & Hatcher)	86,100	\$ 86,100	-
Capital Outlay			
Water-Sewer Combination-Construction	1,608,530	\$ 1,608,530	\$ -
Stormwater Mgmt-Construction	7,435,096	\$ 7,435,096	\$ -
Off-Site Improvements-CR 951 Extension	347,287	\$ 347,287	\$ -
Construction in Progress	-	\$ -	-
Cost of Issuance			
Series 2016 Bonds (Phase 5)	-	-	\$ -
Underwriter's Discount	233,700	\$ 233,700	-
Operating Transfers Out (To Other Funds)	-	\$ -	-
Total Expenditures and Other Uses:	\$ 9,757,462	\$ 9,757,462	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 67,741	\$ 67,741	-
Fund Balance - Beginning	\$ -	-	-
Fund Balance - Ending	\$ 67,741	\$ 67,741	\$ -

Prepared by:

JWARD and Associates, LLC