
Flow Way Community Development District

Financial Statements

August 31, 2018



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 August 31, 2018**

	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)			
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 73,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,652
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	-	-	-	-	-	1,240,081
Revenue	-	380,555	196,974	145,137	235,443	2	-	-	-	-	-	958,110
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	0
Construction	-	-	-	-	-	-	2,547	13,766	8,788	-	-	25,101
Cost of Issuance	-	-	-	-	-	-	-	-	1	-	-	1
Due from Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments												
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	100	-	-	-	-	-	-	-	-	-	-	100
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	-	919,555	919,555
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	16,210,445	16,210,445
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 73,752	\$ 919,555	\$ 443,162	\$ 307,066	\$ 410,032	\$ 118,377	\$ 2,547	\$ 13,766	\$ 8,789	\$ 17,130,000	\$ 19,427,046	

**Flowway Community Development District
Balance Sheet
for the Period Ending August 31, 2018**

	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 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	-	-	-	-	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	-	-	-	-	17,130,000	-	17,130,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	176,123	-	-	-	-	-	176,123
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 176,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,130,000</u>	<u>\$ -</u>	<u>\$ 17,306,123</u>
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance												
Restricted												
Beginning: October 1, 2017 (Audited)	-	922,181	452,036	308,649	302,765	-	2,212	13,384	-	-	-	2,001,227
Results from Current Operations	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned												
Beginning: October 1, 2017 (Audited)	29,393	-	-	-	-	-	-	-	-	-	-	29,393
Results from Current Operations	44,360	(2,626)	(8,874)	\$ (1,583)	\$ 107,267	\$ (57,746)	335	383	8,789	-	-	90,304
Total Fund Equity and Other Credits	<u>\$ 73,752</u>	<u>\$ 919,555</u>	<u>\$ 443,162</u>	<u>\$ 307,066</u>	<u>\$ 410,032</u>	<u>\$ (57,746)</u>	<u>\$ 2,547</u>	<u>\$ 13,766</u>	<u>\$ 8,789</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,120,924</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 73,752</u>	<u>\$ 919,555</u>	<u>\$ 443,162</u>	<u>\$ 307,066</u>	<u>\$ 410,032</u>	<u>\$ 118,377</u>	<u>\$ 2,547</u>	<u>\$ 13,766</u>	<u>\$ 8,789</u>	<u>\$ 17,130,000</u>	<u>\$ -</u>	<u>\$ 19,427,046</u>

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	-	74,874	49,341	59,063	1,522	2,384	675	-	-	156	2	188,017	189,710	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions Private Sources														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 74,874	\$ 49,341	\$ 59,063	\$ 1,522	\$ 2,384	\$ 675	\$ -	\$ -	\$ 156	\$ 2	188,017	\$ 189,710	99%
Expenditures and Other Uses														
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	-	-	-	-	-	-	-	-	-	-	-	-	4,400	0%
Accounting Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000	24,000	46%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	667	7,333	24,000	31%
Arbitrage Rebate Services	-	500	-	-	-	1,500	-	500	-	-	-	2,500	2,000	125%
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	932	-	3,755	-	-	-	-	1,167	-	1,145	1,890	8,889	7,500	119%
Trustee Services	-	-	-	-	4,327	3,450	-	8,654	-	-	-	16,430.64	17,135	96%
Dissemination Agent Services	667	667	7,167	667	667	667	667	667	667	667	667	13,833	20,000	69%
Property Appraiser Fees	-	-	19,224	-	-	-	-	-	-	-	-	19,224	15,100	127%
Bank Services	21	21	112	-	27	26	24	26	12	13	17	300	300	100%
Travel and Per Diem														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
Postage, Freight & Messenger	34	72	35	152	-	-	-	44	-	2,130	36	2,502	500	500%
Rentals & Leases														
Meeting Room Rental	-	-	-	-	-	-	-	335	-	-	-	335	-	N/A
Computer Services - Website Development														
	-	-	-	-	-	1,050	-	950	-	100	700	2,800	750	373%
Insurance														
	6,042	-	-	-	-	-	-	-	-	-	-	6,042	6,100	99%
Printing & Binding														
	-	147	-	196	-	-	-	-	220	-	-	562	750	75%
Office Supplies														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships														
	-	175	-	-	-	-	-	-	-	-	-	175	175	100%

Flowway Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Legal Services														
Legal - General Counsel	-	-	3,020	-	-	260	81	601	-	2,588	-	6,550	20,000	33%
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)	-	-	195	-	-	-	-	-	-	-	-	195	-	N/A
Legal - Series 2017(Phase 6)	-	-	-	-	-	630	248	-	-	5,434	-	6,312	-	N/A
Other General Government Services														
Engineering Services - General Fund	-	-	-	-	2,008	-	-	-	-	-	-	2,007.50	1,000	201%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	1,000	N/A
Intragovernmental Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	12,696	6,582	38,508	6,015	12,028	12,583	6,020	17,943	5,898	17,075	8,310	143,657	189,710	76%
Total Expenditures and Other Uses:	\$ 12,696	\$ 6,582	\$ 38,508	\$ 6,015	\$ 12,028	\$ 12,583	\$ 6,020	\$ 17,943	\$ 5,898	\$ 17,075	\$ 8,310	\$ 143,657	\$ 189,710	76%
Net Increase/ (Decrease) in Fund Balance	(12,696)	68,293	10,833	53,048	(10,506)	(10,199)	(5,344)	(17,943)	(5,898)	(16,919)	(8,308)	44,360	-	
Fund Balance - Beginning	29,393	16,697	84,989	95,822	148,870	138,364	128,165	122,821	104,878	98,980	82,060	29,393	-	
Fund Balance - Ending	\$ 16,697	\$ 84,989	\$ 95,822	\$ 148,870	\$ 138,364	\$ 128,165	\$ 122,821	\$ 104,878	\$ 98,980	\$ 82,060	\$ 73,752	73,752	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	-	-	-	-	-	-	-	-	-	-	-	-	8	0%
Reserve Account	89	92	89	92	92	83	92	110	114	111	137	1,098	40	2745%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	63	65	11	35	71	86	100	120	81	78	96	806	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	209,968	138,366	165,628	4,268	6,685	1,894	-	-	436	-	527,245	531,727	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 152	\$ 210,124	\$ 138,466	\$ 165,755	\$ 4,430	\$ 6,854	\$ 2,085	\$ 230	\$ 195	\$ 625	\$ 233	529,149	\$ 531,775	N/A
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2013 Bonds	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95,000	\$ 95,000	100%
Principal Debt Service - Early Redemptions														
Series 2013 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense														
Series 2013 Bonds	-	219,813	-	-	-	-	-	216,963	-	-	-	436,775	436,775	100%
Operating Transfers Out (To Other Funds)														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 314,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,963	\$ -	\$ -	\$ -	531,775	\$ 531,775	N/A
Net Increase/ (Decrease) in Fund Balance	152	(104,688)	138,466	165,755	4,430	6,854	2,085	(216,732)	195	625	233	(2,626)	-	
Fund Balance - Beginning	922,181	922,333	817,645	956,110	1,121,865	1,126,295	1,133,149	1,135,234	918,502	918,697	919,322	922,181		
Fund Balance - Ending	\$ 922,333	\$ 817,645	\$ 956,110	\$ 1,121,865	\$ 1,126,295	\$ 1,133,149	\$ 1,135,234	\$ 918,502	\$ 918,697	\$ 919,322	\$ 919,555	919,555	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	43	45	43	45	45	41	45	54	52	51	62	527	-	N/A
Prepayment Account	0	0	0	0	0	0	0	0	-	-	-	1	-	N/A
Revenue Account	31	32	5	17	34	41	48	58	42	40	50	397	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	101,899	67,682	81,017	2,088	3,270	926	-	-	213	-	257,095	260,063	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In														
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds														
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 74	\$ 101,975	\$ 67,730	\$ 81,078	\$ 2,167	\$ 3,352	\$ 1,019	\$ 112	\$ 94	\$ 304	\$ 112	258,019	\$ 260,063	N/A
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2015 Bonds (Phase 3)	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,000	\$ 65,000	100%
Principal Debt Service - Early Redemptions														
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	20,000	-	-	-	20,000	-	N/A
Interest Expense														
Series 2015 Bonds (Phase 3)	-	91,638	-	-	-	-	-	90,256	-	-	-	181,894	195,063	93%
Operating Transfers Out (To Other Funds)														
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 156,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,256	\$ -	\$ -	\$ -	266,894	\$ 260,063	N/A
Net Increase/ (Decrease) in Fund Balance	74	(54,662)	67,730	81,078	2,167	3,352	1,019	(110,144)	94	304	112	(8,874)	0	
Fund Balance - Beginning	452,036	452,111	397,449	465,179	546,257	548,424	551,776	552,795	442,651	442,745	443,050	452,036	-	
Fund Balance - Ending	\$ 452,111	\$ 397,449	\$ 465,179	\$ 546,257	\$ 548,424	\$ 551,776	\$ 552,795	\$ 442,651	\$ 442,745	\$ 443,050	\$ 443,162	443,162	\$ 0	

Flowway Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	27	28	27	28	28	25	28	33	34	33	41	330	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	24	25	2	12	26	32	38	46	31	30	37	302	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	84,295	55,549	66,494	1,713	2,684	760	-	-	175	-	211,671	213,556	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 51	\$ 84,347	\$ 55,578	\$ 66,533	\$ 1,767	\$ 2,741	\$ 826	\$ 79	\$ 65	\$ 238	\$ 78	212,303	\$ 213,556	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)	-	82,278	-	-	-	-	-	81,278	-	-	-	163,556	163,556	100%
Operating Transfers Out (To Other Funds)	27	28	27	28	28	25	28	33	34	33	41	330	-	N/A
Total Expenditures and Other Uses:	\$ 27	\$ 132,306	\$ 27	\$ 28	\$ 28	\$ 25	\$ 28	\$ 81,311	\$ 34	\$ 33	\$ 41	213,886	\$ 213,556	N/A
Net Increase/ (Decrease) in Fund Balance	24	(47,958)	55,552	66,506	1,740	2,716	798	(81,233)	31	205	37	(1,583)	(0)	
Fund Balance - Beginning	308,649	308,673	260,715	316,267	382,772	384,512	387,228	388,026	306,794	306,825	307,029	308,649		
Fund Balance - Ending	\$ 308,673	\$ 260,715	\$ 316,267	\$ 382,772	\$ 384,512	\$ 387,228	\$ 388,026	\$ 306,794	\$ 306,825	\$ 307,029	\$ 307,066	307,066	\$ (0)	

Flowway Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	-	-	1	-	-	-	-	-	-	-	-	1	-	N/A
Sinking Account	-	-	1	-	-	-	-	-	-	-	-	1	-	N/A
Reserve Account	29	30	28	30	30	27	30	36	37	36	44	355	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	4	0	16	40	52	60	73	50	48	60	402	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	143,899	94,827	113,511	2,925	4,582	1,298	-	-	299	-	361,341	364,478	99%
Special Assessments - Off-Roll	110,000	-	-	-	-	-	-	-	-	-	-	110,000	-	N/A
Debt Proceeds														
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 110,029	\$ 143,932	\$ 94,857	\$ 113,557	\$ 2,995	\$ 4,660	\$ 1,388	\$ 108	\$ 87	\$ 383	\$ 104	472,099	\$ 364,478	N/A
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2016 Bonds (Phase 5)	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	110,000	\$ 110,000	100%
Principal Debt Service - Early Redemptions														
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense														
Series 2016 Bonds (Phase 5)	-	128,174	-	-	-	-	-	126,304	-	-	-	254,478	254,478	100%
Operating Transfers Out (To Other Funds)	29	30	28	30	30	27	30	36	37	36	44	355	-	N/A
Total Expenditures and Other Uses:	\$ 29	\$ 238,203	\$ 28	\$ 30	\$ 30	\$ 27	\$ 30	\$ 126,339	\$ 37	\$ 36	\$ 44	364,833	\$ 364,478	N/A
Net Increase/(Decrease) in Fund Balance	110,000	(94,272)	94,829	113,527	2,965	4,633	1,358	(126,231)	50	347	60	107,267	-	
Fund Balance - Beginning	302,765	412,765	318,493	413,322	526,849	529,814	534,448	535,806	409,575	409,625	409,972	302,765		
Fund Balance - Ending	\$ 412,765	\$ 318,493	\$ 413,322	\$ 526,849	\$ 529,814	\$ 534,448	\$ 535,806	\$ 409,575	\$ 409,625	\$ 409,972	\$ 410,032	410,032	\$ -	

Flowway Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	-	-	18	20	18	20	24	25	24	30	180	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	-	2	-	-	-	2	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	-	364,478	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	70,070	-	-	-	-	70,070	-	N/A
Debt Proceeds														
	-	-	15,552	-	-	-	-	-	-	-	-	15,552	-	N/A
Operating Transfers In (To Other Funds)														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ 15,552	\$ 18	\$ 20	\$ 18	\$ 70,090	\$ 26	\$ 25	\$ 24	\$ 30	85,803	\$ 364,478	N/A
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2016 Bonds (Phase 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 110,000	0%
Principal Debt Service - Early Redemptions														
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense														
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	70,070	-	-	-	70,070	254,478	28%
Debt Service-Other Costs														
	-	-	73,300	-	-	-	-	-	-	-	-	73,300	-	N/A
Operating Transfers Out (To Other Funds)														
	-	-	-	-	-	-	-	-	125	24	30	180	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 73,300	\$ -	\$ -	\$ -	\$ -	\$ 70,070	\$ 125	\$ 24	\$ 30	143,549	\$ 364,478	N/A
Net Increase/ (Decrease) in Fund Balance	-	-	(57,748)	18	20	18	70,090	(70,044)	(100)	-	-	(57,746)	-	
Fund Balance - Beginning	-	-	-	(57,748)	(57,730)	(57,710)	(57,692)	12,398	(57,646)	(57,746)	(57,746)	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ (57,748)	\$ (57,730)	\$ (57,710)	\$ (57,692)	\$ 12,398	\$ (57,646)	\$ (57,746)	\$ (57,746)	\$ (57,746)	(57,746)	\$ -	

Flowway Community Development District
Capital Project Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	0	0	0	0	0	0	0	1	1	1	\$ 5	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	\$ -	-
Debt Proceeds													
Operating Transfers In (From Other Funds)	27	28	27	28	28	25	28	33	34	33	41	\$ 330	-
Total Revenue and Other Sources:	\$ 27	\$ 28	\$ 27	\$ 28	\$ 28	\$ 25	\$ 28	\$ 34	\$ 35	\$ 34	\$ 42	\$ 335	\$ -
Expenditures and Other Uses													
Executive													
Professional Management	-	-	\$ -	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services													
Trustee Services	-	-	\$ -	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding													
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													
Underwriter's Discount	-	-	\$ -	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	27	28	\$ 27	\$ 28	\$ 28	\$ 25	\$ 28	\$ 34	\$ 35	\$ 34	\$ 42	\$ 335	-
Fund Balance - Beginning	2,212	2,239	\$ 2,267	\$ 2,294	\$ 2,322	\$ 2,350	\$ 2,375	\$ 2,403	\$ 2,437	\$ 2,471	\$ 2,505	2,212	-
Fund Balance - Ending	\$ 2,239	\$ 2,267	\$ 2,294	\$ 2,322	\$ 2,350	\$ 2,375	\$ 2,403	\$ 2,437	\$ 2,471	\$ 2,505	\$ 2,547	\$ 2,547	\$ -

Flowway Community Development District
Capital Project Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	0	2	2	2	3	2	3	3	3	3	23	-
Cost of Issuance	2	2	-	-	-	-	-	-	-	-	-	4	-
Debt Proceeds													
Operating Transfers In (From Other Funds)	29	30	28	30	30	27	30	36	37	36	44	355	-
Total Revenue and Other Sources:	\$ 31	\$ 32	\$ 30	\$ 32	\$ 32	\$ 30	\$ 32	\$ 38	\$ 40	\$ 39	\$ 48	\$ 383	\$ -
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	\$ 30	\$ 32	\$ 32	\$ 30	\$ 32	\$ 38	\$ 40	\$ 39	\$ 48	\$ 383	-
Fund Balance - Beginning	13,384	13,415	\$ 13,447	\$ 13,476	\$ 13,508	\$ 13,540	\$ 13,570	\$ 13,602	\$ 13,640	\$ 13,680	\$ 13,719	13,384	-
Fund Balance - Ending	\$ 13,415	\$ 13,447	\$ 13,476	\$ 13,508	\$ 13,540	\$ 13,570	\$ 13,602	\$ 13,640	\$ 13,680	\$ 13,719	\$ 13,767	\$ 13,767	\$ -

Flowway Community Development District
Capital Project Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2018

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	-	-	-	512	531	0	0	0	0	1	2	1,047	-
Cost of Issuance	-	-	-	1	1	1	1	2	2	1	-	9	-
Debt Proceeds	-	-	3,649,448	-	-	-	-	-	-	-	-	3,649,448	-
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	125	24	30	180	-
Total Revenue and Other Sources:	\$ -	\$ -	\$ 3,649,448	\$ 513	\$ 532	\$ 1	\$ 1	\$ 2	\$ 127	\$ 26	\$ 32	\$ 3,650,683	\$ -
Expenditures and Other Uses													
Executive													
Professional Management	-	-	35,000	-	-	-	-	-	-	-	-	35,000	-
Other Contractual Services													
Trustee Services	-	-	10,600	-	-	-	-	-	-	-	-	10,600	-
Printing & Binding	-	-	1,250	-	-	-	-	-	-	-	-	1,250	-
Legal Services													
Legal - Series 2016 Bonds (Phase 5)	-	-	75,600	-	-	-	-	-	-	-	-	75,600	-
Other General Government Services													
Stormwater Mgmt-Construction	-	-	20,846	3,460,598	-	-	-	-	-	-	-	3,481,444	-
Capital Outlay													
Construction in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance													
Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Underwriter's Discount	-	-	38,000	-	-	-	-	-	-	-	-	38,000	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 181,296	\$ 3,460,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,641,894	\$ -
Net Increase/ (Decrease) in Fund Balance	-	-	\$ 3,468,152	\$ (3,460,085)	\$ 532	\$ 1	\$ 1	\$ 2	\$ 127	\$ 26	\$ 32	\$ 8,789	-
Fund Balance - Beginning	-	-	\$ -	\$ 3,468,152	\$ 8,067	\$ 8,599	\$ 8,601	\$ 8,602	\$ 8,604	\$ 8,731	\$ 8,757	-	-
Fund Balance - Ending	\$ -	\$ -	\$ 3,468,152	\$ 8,067	\$ 8,599	\$ 8,601	\$ 8,602	\$ 8,604	\$ 8,731	\$ 8,757	\$ 8,789	\$ 8,789	\$ -