
Flow Way Community Development District

Financial Statements

August 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 August 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	\$ 269,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,500	
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	-	395,089	220,055	154,258	245,645	156,291	8	-	-	-	-	-	1,171,347	
Prepayment Account	-	-	0	-	-	-	-	-	-	-	-	-	0	
General Redemption Account	-	-	-	2,469	-	-	-	-	-	-	-	-	2,469	
Retainage Account	-	-	-	-	-	-	1,030,085	-	-	-	-	-	1,030,085	
Construction	-	-	-	-	-	-	-	14,333	9,171	24	-	-	23,527	
Cost of Issuance	-	-	-	-	-	-	-	-	-	31,049	-	-	31,049	
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	-	-	-	-	-	-	-	-	-	-	-	3,559,503	3,559,503	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	18,880,497	18,880,497	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Assets	<u>\$ 269,500</u>	<u>\$ 934,089</u>	<u>\$ 466,243</u>	<u>\$ 318,656</u>	<u>\$ 420,234</u>	<u>\$ 274,666</u>	<u>\$ 1,420,281</u>	<u>\$ -</u>	<u>\$ 14,333</u>	<u>\$ 9,171</u>	<u>\$ 31,072</u>	<u>\$ 22,440,000</u>	<u>\$ 26,598,245</u>	

**Flowway Community Development District
Balance Sheet
for the Period Ending August 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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable																	
Current Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	390,000	-	390,000	390,000
Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	22,050,000	-	22,050,000	22,050,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-	-	176,123	(30,916)	-	-	-	145,207	145,207
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,123	\$ (30,916)	\$ -	\$ 22,440,000	\$ -	\$ 22,585,207	\$ 22,585,207
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	274,666	-	2,589	13,814	(166,985)	-	-	-	-	-	-	2,204,342
Results from Current Operations	-	14,300	22,968	11,553	10,142	-	1,420,281	(2,589)	519	33	61,988	-	-	-	-	-	1,539,196
Unassigned																	
Beginning: October 1, 2018 (Audited)	50,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	218,706	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	218,706
Total Fund Equity and Other Credits	\$ 269,500	\$ 934,089	\$ 466,243	\$ 318,656	\$ 420,234	\$ 274,666	\$ 1,420,281	\$ -	\$ 14,333	\$ (166,952)	\$ 61,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,013,037
Total Liabilities, Fund Equity and Other Credits	\$ 269,500	\$ 934,089	\$ 466,243	\$ 318,656	\$ 420,234	\$ 274,666	\$ 1,420,281	\$ -	\$ 14,333	\$ 9,171	\$ 31,072	\$ -	\$ 22,440,000	\$ -	\$ -	\$ -	\$ 26,598,245

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

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	-	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														
Contributions Private Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In														
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	800	2,800	-	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	3,333	36,667	40,000	92%
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	1,000	11,000	16,000	69%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	667	7,333	16,000	46%
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	-	1,425	10,805	7,500	144%
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	667	12,833	25,000	51%
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	21	7	597	600	100%
Rentals & Leases														
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Computer Services - Website Development														
Computer Services - Website Development	50	50	50	50	50	50	-	100	50	50	50	550	1,000	55%
Insurance														
Insurance	6,042	-	-	-	-	-	-	-	-	-	-	6,042	6,100	99%
Printing & Binding														
Printing & Binding	752	95	-	534	334	171	-	511	727	231	95	3,449	750	460%

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	1,398	-	3,730	2,486	-	1,780	10,465	20,000	52%
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
Special Counsel - Preserves	-	-	-	-	-	-	-	-	-	-	8,120	8,120	-	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	17,944	330,507	541,675	61%
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	\$ 17,944	\$ 330,507	\$ 541,675	61%
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)	(17,944)	218,706	-	
Fund Balance - Beginning	50,794	37,234	215,903	424,848	434,323	510,235	511,711	512,263	377,822	365,482	296,081	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	\$ 278,137	269,500	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income														
Interest Account	-	-	-	-	-	-	-	2	-	-	-	2	8	22%
Reserve Account	133	137	133	137	137	124	137	133	133	92	98	1,396	1,000	140%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	94	97	16	58	117	108	141	145	99	474	503	1,851	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	\$ 601	550,075	\$ 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	601	14,300	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	933,488	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	\$ 934,089	934,089	\$ 5,177	

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

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
Reserve Account	61	63	61	63	63	57	63	61	61	42	45	638	550	116%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	49	50	12	32	60	56	72	74	55	264	280	1,005	300	335%
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	\$ 325	261,168	\$ 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	311	325	22,968	(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	465,918	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	\$ 466,243	466,243	\$ (3,683)	

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

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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	40	41	40	41	41	37	41	40	40	28	30	419	300	140%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	36	37	4	21	44	41	54	56	39	185	196	713	250	285%
General Redemption Account	-	-	-	-	-	-	-	1	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	\$ 226	223,350	\$ 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	226	11,553	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	318,430	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	\$ 318,656	318,656	\$ 5,244	

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

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	2	51%
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	43	44	43	44	44	40	44	43	43	30	32	452	345	131%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	58	60	4	31	70	64	85	88	62	295	313	1,130	220	514%
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	\$ 344	356,587	\$ 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	32	452	-	N/A
Total Expenditures and Other Uses:	\$ 43	\$ 221,348	\$ 43	\$ 44	\$ 44	\$ 40	\$ 44	\$ 124,732	\$ 43	\$ 30	\$ 32	346,445	\$ 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	313	10,142	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	419,921	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	\$ 420,234	420,234	\$ 4,634	

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

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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	29	30	29	30	30	27	30	29	29	20	22	307	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	23	1	19	45	41	55	58	39	188	199	668	-	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	\$ 220	407,971	\$ 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	20	22	307	-	N/A
Total Expenditures and Other Uses:	\$ 29	\$ 166,418	\$ 29	\$ 30	\$ 30	\$ 27	\$ 30	\$ 85,017	\$ 29	\$ 20	\$ 22	251,682	\$ 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	199	156,289	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	274,467	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	\$ 274,666	274,666	\$ 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 August 31, 2019

Description	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Interest Account	-	8	8	-	N/A
Sinking Account	-	-	-	-	N/A
Reserve Account	-	24	24	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Retainage Account	-	85	85	-	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	\$ 117	1,420,305	\$ -	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)	-	24	24	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 24	24	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,420,188	93	1,420,281	-	
Fund Balance - Beginning	-	1,420,188	-		
Fund Balance - Ending	\$ 1,420,188	\$ 1,420,281	1,420,281	\$ -	

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 August 31, 2019

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	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 August 31, 2019

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	3	4	3	4	4	3	4	3	4	17	18	67	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds													
Operating Transfers In (From Other Funds)	43	44	43	44	44	40	44	43	43	30	32	452	-
Total Revenue and Other Sources:	\$ 46	\$ 48	\$ 46	\$ 48	\$ 48	\$ 43	\$ 48	\$ 47	\$ 47	\$ 47	\$ 50	\$ 519	\$ -
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	\$ 50	\$ 519	-
Fund Balance - Beginning	13,814	13,860	\$ 13,908	\$ 13,955	\$ 14,003	\$ 14,051	\$ 14,094	\$ 14,142	\$ 14,189	\$ 14,236	\$ 14,283	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	\$ 14,333	\$ 14,333	\$ -

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

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	2	2	2	2	2	2	2	2	2	11	12	43	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds													
Operating Transfers In (From Other Funds)	29	30	29	30	30	27	30	29	29	20	22	307	-
Total Revenue and Other Sources:	\$ 31	\$ 32	\$ 31	\$ 32	\$ 32	\$ 29	\$ 32	\$ 31	\$ 32	\$ 31	\$ 33	\$ 349	\$ -
Expenditures and Other Uses													
Executive													
Professional Management	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services													
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Legal Services													
Legal - Series 2016 Bonds (Phase 5)	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay													
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Construction in Progress	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance													
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	31	32	31	32	32	29	32	31	32	31	33	349	-
Fund Balance - Beginning	(167,301)	(167,270)	(167,238)	(167,206)	(167,174)	(167,141)	(167,112)	(167,080)	(167,048)	(167,017)	(166,985)	(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)	\$ (166,952)	\$ (166,952)	\$ -

Flowway Community Development District
Capital Project Fund - Series 2019 (Phase 7, Phase 8 and Hatcher)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2019

Description	July	August	Year to Date	Total Annual Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	\$ -
Interest Income				
Construction Account	-	-	-	-
Cost of Issuance	-	3	3	-
Debt Proceeds	8,264,812	-	8,264,812	-
Contributions from Private Sources	1,560,391	-	1,560,391	-
Operating Transfers In (From Other Funds)	-	24	24	-
Total Revenue and Other Sources:	\$ 9,825,203	\$ 27	\$ 9,825,230	\$ -
Expenditures and Other Uses				
Executive				
Professional Management	40,000	-	\$ 40,000	\$ -
Other Contractual Services				
Trustee Services	5,250	5,779	\$ 11,029	\$ -
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	\$ 5,779	\$ 9,763,242	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 67,741	\$ (5,753)	\$ 61,988	-
Fund Balance - Beginning	\$ -	\$ 67,741	-	-
Fund Balance - Ending	\$ 67,741	\$ 61,988	\$ 61,988	\$ -

Prepared by:

JPWARD and Associates, LLC