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*Flow Way Community Development District*

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*Financial Statements*

*December 31, 2018*



*Prepared by:*

***JPWARD AND ASSOCIATES LLC***

*2900 NE 12th TERRACE*

*Suite 1*

*OAKLAND PARK, FLORIDA 33334*

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*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 December 31, 2018**

	Governmental Funds			Debt Service Funds			Capital Project Fund			Account Groups	Totals
	General Fund	Series 2013	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	General Long Term Debt	(Memorandum Only)
<b>Assets</b>											
<b>Cash and Investments</b>											
General Fund - Invested Cash	\$ 424,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,848
Debt Service Fund											
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	539,000	246,188	161,930	174,589	118,375	-	-	-	-	1,240,081
Revenue	-	457,913	236,763	173,837	273,015	175,525	-	-	-	-	1,317,052
Prepayment Account	-	-	0	-	-	-	-	-	-	-	0
Construction	-	-	-	-	-	-	2,712	13,955	8,916	-	25,582
Cost of Issuance	-	-	-	-	-	-	-	-	1	-	1
<b>Due from Other Funds</b>											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>											
<b>Accrued Interest Receivable</b>											
<b>Assessments Receivable/Deposits</b>											
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	2,557,134	2,557,134
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	20,137,866	20,137,866
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 424,848</u>	<u>\$ 996,913</u>	<u>\$ 482,951</u>	<u>\$ 335,767</u>	<u>\$ 447,604</u>	<u>\$ 293,900</u>	<u>\$ 2,712</u>	<u>\$ 13,955</u>	<u>\$ 8,917</u>	<u>\$ 22,695,000</u>	<u>\$ 25,702,565</u>

**Flowway Community Development District  
Balance Sheet  
for the Period Ending December 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)		
<b>Liabilities</b>											
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>											
Current Portion	-	-	-	-	-	-	-	-	-	390,000	390,000
Long Term	-	-	-	-	-	-	-	-	-	22,305,000	22,305,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	176,123	-	176,123
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 176,123</u>	<u>\$ 22,695,000</u>	<u>\$ 22,871,123</u>
<b>Fund Equity and Other Credits</b>											
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balance</b>											
<b>Restricted</b>											
Beginning: October 1, 2018 (Unaudited)	-	919,789	443,275	307,103	410,092	118,377	2,589	13,814	(167,301)	-	2,047,737
Results from Current Operations	-	77,124	39,676	28,663	37,512	175,523	123	141	95	-	358,858
<b>Unassigned</b>											
Beginning: October 1, 2018 (Unaudited)	50,794	-	-	-	-	-	-	-	-	-	50,794
Results from Current Operations	374,054	-	-	-	-	-	-	-	-	-	374,054
<b>Total Fund Equity and Other Credits</b>	<u>\$ 424,848</u>	<u>\$ 996,913</u>	<u>\$ 482,951</u>	<u>\$ 335,767</u>	<u>\$ 447,604</u>	<u>\$ 293,900</u>	<u>\$ 2,712</u>	<u>\$ 13,955</u>	<u>\$ (167,206)</u>	<u>\$ -</u>	<u>\$ 2,831,442</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 424,848</u>	<u>\$ 996,913</u>	<u>\$ 482,951</u>	<u>\$ 335,767</u>	<u>\$ 447,604</u>	<u>\$ 293,900</u>	<u>\$ 2,712</u>	<u>\$ 13,955</u>	<u>\$ 8,917</u>	<u>\$ 22,695,000</u>	<u>\$ 25,702,565</u>

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	-		
<b>Interest</b>						
Interest - General Checking	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	-	185,151	215,064	400,216	541,675	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
<b>Contributions Private Sources</b>						
Intragovernmental Transfer In	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 185,151</b>	<b>\$ 215,064</b>	<b>400,216</b>	<b>\$ 541,675</b>	<b>74%</b>
<b>Expenditures and Other Uses</b>						
<b>Executive</b>						
Professional Management	3,333	3,333	3,333	10,000	40,000	25%
<b>Financial and Administrative</b>						
Audit Services	-	-	-	-	4,400	0%
Accounting Services	1,000	1,000	1,000	3,000	16,000	19%
Assessment Roll Services	667	667	667	2,000	16,000	13%
Arbitrage Rebate Services	500	-	-	500	2,000	25%
<b>Other Contractual Services</b>						
Recording and Transcription	-	-	-	-	-	N/A
Legal Advertising	323	623	-	946	7,500	13%
Trustee Services	-	-	-	-	21,400	0%
Dissemination Agent Services	667	667	667	2,000	25,000	8%
Property Appraiser Fees	-	-	-	-	15,100	0%
Bank Services	20	20	14	54	300	18%
<b>Travel and Per Diem</b>						
Communications & Freight Services	-	-	-	-	-	N/A
Postage, Freight & Messenger	32	28	-	60	600	10%
<b>Rentals &amp; Leases</b>						
Meeting Room Rental	-	-	-	-	-	N/A
<b>Computer Services - Website Development</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>150</b>	<b>1,000</b>	<b>15%</b>
<b>Insurance</b>	<b>6,042</b>	<b>-</b>	<b>-</b>	<b>6,042</b>	<b>6,100</b>	<b>99%</b>
<b>Printing &amp; Binding</b>	<b>752</b>	<b>95</b>	<b>-</b>	<b>847</b>	<b>750</b>	<b>113%</b>

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Office Supplies</b>	-	-	-	-	-	N/A
<b>Subscription &amp; Memberships</b>	175	-	-	175	175	100%
<b>Legal Services</b>						
Legal - General Counsel	-	-	-	-	20,000	0%
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
<b>Other General Government Services</b>						
Engineering Services - General Fund	-	-	-	-	1,000	0%
Environmental RFP-Engineering	-	-	-	-	1,650	0%
Contingencies	-	-	-	-	3,000	0%
Capital Outlay	-	-	-	-	1,000	N/A
<b>Stormwater Management Services</b>						
Environmental Engineering-Mitigation Area	-	-	-	-	31,700	0%
<b>Preserve Area Maintenance</b>						
Wading Bird Foraging Areas	-	-	-	-	5,000	N/A
Internal Preserves	-	-	-	-	16,000	N/A
Western Preserve	-	-	-	-	31,000	N/A
Northern Preserve Area 1	-	-	-	-	100,000	N/A
Northern Preserve Area 2	-	-	-	-	175,000	N/A
<b>Intragovernmental Transfer Out</b>	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>13,560</b>	<b>6,483</b>	<b>6,119</b>	<b>26,161</b>	<b>541,675</b>	<b>5%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 13,560</b>	<b>\$ 6,483</b>	<b>\$ 6,119</b>	<b>\$ 26,161</b>	<b>\$ 541,675</b>	<b>5%</b>
Net Increase/ (Decrease) in Fund Balance	(13,560)	178,669	208,946	374,054	-	
Fund Balance - Beginning	50,794	37,234	215,903	50,794	-	
<b>Fund Balance - Ending</b>	<b>\$ 37,234</b>	<b>\$ 215,903</b>	<b>\$ 424,848</b>	<b>424,848</b>	<b>\$ -</b>	

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>						
Interest Account	-	-	-	-	8	0%
Reserve Account	133	137	133	403	1,000	40%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	94	97	16	207	600	N/A
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	-	184,347	214,130	398,476	539,344	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>						
	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 227</b>	<b>\$ 184,581</b>	<b>\$ 214,278</b>	<b>399,086</b>	<b>\$ 540,952</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2013 Bonds	\$ -	\$ 105,000	\$ -	105,000	\$ 105,000	100%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2013 Bonds	-	-	-	-	-	N/A
<b>Interest Expense</b>						
Series 2013 Bonds	-	216,963	-	216,963	430,775	50%
<b>Operating Transfers Out (To Other Funds)</b>						
	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 321,963</b>	<b>\$ -</b>	<b>321,963</b>	<b>\$ 535,775</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	227	(137,381)	214,278	77,124	5,177	
Fund Balance - Beginning	919,789	920,016	782,634	919,789		
<b>Fund Balance - Ending</b>	<b>\$ 920,016</b>	<b>\$ 782,634</b>	<b>\$ 996,913</b>	<b>996,913</b>	<b>\$ 5,177</b>	

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>						
Interest Account	-	-	-	-	-	N/A
Reserve Account	61	63	61	184	550	33%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	49	50	12	111	300	37%
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	-	87,492	101,627	189,118	255,873	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Special Assessments - Prepayment	-	-	-	-	-	N/A
<b>Intragovernmental Transfers In</b>						
Debt Proceeds	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 109</b>	<b>\$ 87,605</b>	<b>\$ 101,700</b>	<b>189,413</b>	<b>\$ 256,723</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2015 Bonds (Phase 3)	\$ -	\$ 60,000	\$ -	60,000	\$ 70,000	86%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2015 Bonds (Phase 3)	-	-	-	-	-	N/A
<b>Interest Expense</b>						
Series 2015 Bonds (Phase 3)	-	89,738	-	89,738	190,406	47%
<b>Operating Transfers Out (To Other Funds)</b>						
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 149,738</b>	<b>\$ -</b>	<b>149,738</b>	<b>\$ 260,406</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	109	(62,133)	101,700	39,676	(3,683)	
Fund Balance - Beginning	443,275	443,384	381,251	443,275	-	
<b>Fund Balance - Ending</b>	<b>\$ 443,384</b>	<b>\$ 381,251</b>	<b>\$ 482,951</b>	<b>482,951</b>	<b>\$ (3,683)</b>	



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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>						
Interest Account	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	N/A
Reserve Account	40	41	40	121	300	40%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	36	37	4	77	250	31%
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	-	73,958	85,907	159,865	216,250	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
<b>Debt Proceeds</b>						
	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 76</b>	<b>\$ 74,036</b>	<b>\$ 85,951</b>	<b>160,063</b>	<b>\$ 216,800</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2015 Bonds (Phase 4)	\$ -	\$ 50,000	\$ -	50,000	\$ 50,000	100%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2015 Bonds (Phase 4)	-	-	-	-	-	N/A
<b>Interest Expense</b>						
Series 2015 Bonds (Phase 4)	-	81,278	-	81,278	161,556	50%
<b>Operating Transfers Out (To Other Funds)</b>						
	40	41	40	121	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 40</b>	<b>\$ 131,319</b>	<b>\$ 40</b>	<b>131,399</b>	<b>\$ 211,556</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	36	(57,283)	85,911	28,663	5,244	
Fund Balance - Beginning	307,103	307,139	249,856	307,103		
<b>Fund Balance - Ending</b>	<b>\$ 307,139</b>	<b>\$ 249,856</b>	<b>\$ 335,767</b>	<b>335,767</b>	<b>\$ 5,244</b>	

Prepared by:  
**JPWARD and Associates, LLC**

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>						
Interest Account	-	-	-	-	2	0%
Sinking Account	-	-	-	-	-	N/A
Reserve Account	43	44	43	131	345	38%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	58	60	4	122	220	56%
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	-	119,679	139,014	258,693	350,060	74%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
<b>Debt Proceeds</b>						
Operating Transfers In (To Other Funds)	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 101</b>	<b>\$ 119,784</b>	<b>\$ 139,062</b>	<b>258,946</b>	<b>\$ 350,627</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2016 Bonds (Phase 5)	\$ -	\$ 95,000	\$ -	95,000	\$ 95,000	100%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2016 Bonds (Phase 5)	-	-	-	-	-	N/A
<b>Interest Expense</b>						
Series 2016 Bonds (Phase 5)	-	126,304	-	126,304	250,993	50%
Operating Transfers Out (To Other Funds)	43	44	43	131	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 43</b>	<b>\$ 221,348</b>	<b>\$ 43</b>	<b>221,434</b>	<b>\$ 345,993</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	58	(101,565)	139,019	37,512	4,634	
Fund Balance - Beginning	410,092	410,150	308,585	410,092		
<b>Fund Balance - Ending</b>	<b>\$ 410,150</b>	<b>\$ 308,585</b>	<b>\$ 447,604</b>	<b>447,604</b>	<b>\$ 4,634</b>	

Prepared by:  
**JPWARD and Associates, LLC**

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
<b>Carryforward</b>	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>						
Interest Account	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	N/A
Reserve Account	29	30	29	89	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	23	1	24	-	N/A
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	-	80,908	93,979	174,887	236,750	74%
Special Assessments - Off-Roll	167,000	-	-	167,000	166,388	100%
<b>Debt Proceeds</b>						
	-	-	-	-	-	N/A
<b>Operating Transfers In (To Other Funds)</b>						
	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 167,029</b>	<b>\$ 80,961</b>	<b>\$ 94,009</b>	<b>341,999</b>	<b>\$ 403,138</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>						
<b>Debt Service</b>						
<b>Principal Debt Service - Mandatory</b>						
Series 2017 Bonds (Phase 6)	\$ -	\$ 80,000	\$ -	80,000	\$ 80,000	100%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2017 Bonds (Phase 6)	-	86,388	-	86,388	-	N/A
<b>Interest Expense</b>						
Series 2017 Bonds (Phase 6)	-	-	-	-	171,375	0%
<b>Debt Service-Other Costs</b>						
	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>						
	29	30	29	89	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 29</b>	<b>\$ 166,418</b>	<b>\$ 29</b>	<b>166,476</b>	<b>\$ 251,375</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	167,000	(85,456)	93,980	175,523	151,763	
Fund Balance - Beginning	118,377	285,377	199,920	118,377		
<b>Fund Balance - Ending</b>	<b>\$ 285,377</b>	<b>\$ 199,920</b>	<b>\$ 293,900</b>	<b>293,900</b>	<b>\$ 151,763</b>	

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 December 31, 2018**

Description	October	November	December	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>					
Construction Account	1	1	1	\$ 2	-
Cost of Issuance	-	-	-	\$ -	-
<b>Debt Proceeds</b>					
	-	-	-	\$ -	-
Operating Transfers In (From Other Funds)	40	41	40	\$ 121	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 41</b>	<b>\$ 42</b>	<b>\$ 41</b>	<b>\$ 123</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	-	-	\$ -	\$ -	\$ -
<b>Other Contractual Services</b>					
Trustee Services	-	-	\$ -	\$ -	\$ -
<b>Printing &amp; Binding</b>					
	-	-	\$ -	\$ -	\$ -
<b>Legal Services</b>					
Legal - Series 2015 Bonds (Phase 4)	-	-	\$ -	\$ -	-
<b>Other General Government Services</b>					
Engineering Services - Capital Projects Fund	-	-	\$ -	\$ -	\$ -
<b>Capital Outlay</b>					
<b>Construction in Progress</b>					
<b>Cost of Issuance</b>					
Series 201 Bonds (Phase 3)	-	-	-	-	\$ -
<b>Underwriter's Discount</b>					
	-	-	\$ -	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	41	42	\$ 41	\$ 123	-
Fund Balance - Beginning	2,589	2,629	\$ 2,671	2,589	-
<b>Fund Balance - Ending</b>	<b>\$ 2,629</b>	<b>\$ 2,671</b>	<b>\$ 2,712</b>	<b>\$ 2,712</b>	<b>\$ -</b>

Prepared by:

**JPWARD and Associates, LLC**

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

Description	October	November	December	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>					
Construction Account	3	4	3	10	-
Cost of Issuance	-	-	-	-	-
<b>Debt Proceeds</b>					
Operating Transfers In (From Other Funds)	43	44	43	131	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 46</b>	<b>\$ 48</b>	<b>\$ 46</b>	<b>\$ 141</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	-	-	\$ -	\$ -	\$ -
<b>Other Contractual Services</b>					
Trustee Services	-	-	\$ -	\$ -	\$ -
<b>Printing &amp; Binding</b>					
	-	-	\$ -	\$ -	\$ -
<b>Legal Services</b>					
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	\$ -	-
<b>Other General Government Services</b>					
Stormwater Mgmt-Construction	-	-	\$ -	\$ -	\$ -
<b>Capital Outlay</b>					
<b>Construction in Progress</b>					
<b>Cost of Issuance</b>					
Series 2016 Bonds (Phase 5)	-	-	-	-	\$ -
<b>Underwriter's Discount</b>					
	-	-	\$ -	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	46	48	\$ 46	\$ 141	-
Fund Balance - Beginning	13,814	13,860	\$ 13,908	13,814	-
<b>Fund Balance - Ending</b>	<b>\$ 13,860</b>	<b>\$ 13,908</b>	<b>\$ 13,955</b>	<b>\$ 13,955</b>	<b>\$ -</b>

Prepared by:

**JPWARD and Associates, LLC**

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

Description	October	November	December	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>					
Construction Account	2	2	2	7	-
Cost of Issuance	-	-	-	-	-
<b>Debt Proceeds</b>					
Operating Transfers In (From Other Funds)	29	30	29	89	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 31</b>	<b>\$ 32</b>	<b>\$ 31</b>	<b>\$ 95</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	-	-	\$ -	\$ -	\$ -
<b>Other Contractual Services</b>					
Trustee Services	-	-	\$ -	\$ -	\$ -
<b>Printing &amp; Binding</b>					
Printing & Binding	-	-	\$ -	\$ -	\$ -
<b>Legal Services</b>					
Legal - Series 2016 Bonds (Phase 5)	-	-	\$ -	\$ -	-
<b>Other General Government Services</b>					
Stormwater Mgmt-Construction	-	-	\$ -	\$ -	\$ -
<b>Capital Outlay</b>					
<b>Construction in Progress</b>					
Construction in Progress	-	-	\$ -	\$ -	-
<b>Cost of Issuance</b>					
Series 2016 Bonds (Phase 5)	-	-	-	-	\$ -
<b>Underwriter's Discount</b>					
Underwriter's Discount	-	-	\$ -	\$ -	-
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	31	32	\$ 31	\$ 95	-
Fund Balance - Beginning	(167,301)	(167,270)	\$ (167,238)	(167,301)	-
<b>Fund Balance - Ending</b>	<b>\$ (167,270)</b>	<b>\$ (167,238)</b>	<b>\$ (167,206)</b>	<b>\$ (167,206)</b>	<b>\$ -</b>

Prepared by:

**JPWARD and Associates, LLC**