

FLOW WAY COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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Flow Way Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Flow Way Community Development District
Balance Sheet
for the Period Ending July 31, 2025

	Governmental Funds			Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 8 Hatcher)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
Assets											
Cash and Investments											
General Fund											
Truist - Checking Account	\$ 436,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,377
FMIT - Investment Account	750,000	-	-	-	-	-	-	-	-	-	750,000
Debt Service Fund											
Interest Account	-	-	-	-	-	-	1	-	-	-	1
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	244,881	160,448	173,500	118,375	254,756	10,000	-	-	-	961,961
Revenue	-	387,450	233,779	342,845	211,832	495,016	267,592	-	-	-	1,938,515
Prepayment Account	-	476	192	866	1,615	193	-	-	-	-	3,342
General Redemption Account	-	-	2,762	-	-	-	-	-	-	-	2,762
Refunding Escrow Fund	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	3,185	-	-	3,185
Retainage Account	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	31,886	-	-	-	-	-	-	-	-	-	31,886
Deposits - FPL	10,076	-	-	-	-	-	-	-	-	-	10,076
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	2,906,581	-	2,906,581
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	23,378,419	-	23,378,419
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	16,561,069	16,561,069
Total Assets	\$ 1,228,338	\$ 632,808	\$ 397,181	\$ 517,211	\$ 331,822	\$ 749,965	\$ 277,593	\$ 3,185	\$ 26,285,000	\$ 16,561,069	\$ 46,984,172

Flow Way Community Development District
Balance Sheet
for the Period Ending July 31, 2025

	Governmental Funds			Debt Service Funds				Capital Projects Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7 & 8 Hatcher)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets			
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Due to Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	
Unavailable Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Note Payable	-	-	-	-	-	-	-	-	-	-	-	-	
Bonds Payable													
Current Portion (Due Within 12 Months)													
Series 2015 Ph 3	-	-	-	-	-	-	-	-	85,000	-	-	85,000	
Series 2015 Ph 4	-	-	-	-	-	-	-	-	70,000	-	-	70,000	
Series 2016 Ph 5	-	-	-	-	-	-	-	-	120,000	-	-	120,000	
Series 2017 Ph6	-	-	-	-	-	-	-	-	80,000	-	-	80,000	
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	185,000	-	-	185,000	
Series 2024	-	-	-	-	-	-	-	-	165,000	-	-	165,000	
Long Term													
Series 2015 Ph 3	-	-	-	-	-	-	-	-	2,945,000	-	-	2,945,000	
Series 2015 Ph 4	-	-	-	-	-	-	-	-	2,640,000	-	-	2,640,000	
Series 2016 Ph 5	-	-	-	-	-	-	-	-	4,430,000	-	-	4,430,000	
Series 2017 Ph6	-	-	-	-	-	-	-	-	3,085,000	-	-	3,085,000	
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	7,510,000	-	-	7,510,000	
Series 2024	-	-	-	-	-	-	-	-	4,970,000	-	-	4,970,000	
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	152,054	-	-	-	152,054	
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,054	\$ 26,285,000	\$ -	\$ -	\$ 26,437,054	
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	16,561,069	-	16,561,069	
Fund Balance													
Restricted													
Beginning: October 1, 2024 (Unaudited)	-	592,542	375,063	514,096	317,070	712,424	6,309,648	(148,977)	-	-	-	8,671,866	
Results from Current Operations	-	40,266	22,119	3,116	14,752	37,541	(6,032,055)	107	-	-	-	(5,914,155)	
Unassigned													
Beginning: October 1, 2024 (Unaudited)	495,185	-	-	-	-	-	-	-	-	-	-	495,185	
Results from Current Operations	733,153	-	-	-	-	-	-	-	-	-	-	733,153	
Total Fund Equity and Other Credits	\$ 1,228,338	\$ 632,808	\$ 397,181	\$ 517,211	\$ 331,822	\$ 749,965	\$ 277,593	\$ (148,870)	\$ -	\$ 16,561,069	\$ -	\$ 20,547,118	
Total Liabilities, Fund Equity and Other Credits	\$ 1,228,338	\$ 632,808	\$ 397,181	\$ 517,211	\$ 331,822	\$ 749,965	\$ 277,593	\$ 3,185	\$ 26,285,000	\$ 16,561,069	\$ -	\$ 46,984,172	

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest - FMIT	-	-	-	-	-	-	-	-	-	-	-	1	100%
Special Assessment Revenue													
Special Assessments - On-Roll	27,856	481,257	1,306,638	68,828	77,704	42,885	73,123	17,352	18,605	136	2,114,385	2,184,477	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	(87,379)	0%
Other Financing Sources-Truist Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contributions Private Sources	-	-	-	-	-	-	-	-	-	-	-	-	0%
Master HOA Preserve Cost Share	-	-	-	-	-	-	-	-	74,038	31,886	105,923	122,450	87%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 27,856	\$ 481,257	\$ 1,306,638	\$ 68,828	\$ 77,704	\$ 42,885	\$ 73,123	\$ 17,352	\$ 92,642	\$ 32,022	\$ 2,220,308	\$ 2,219,549	100%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	800	-	800	1,000	800	1,000	-	1,600	-	6,000	12,000	50%
Executive													
Professional Management	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	37,667	45,200	83%
Financial and Administrative													
Audit Services	-	-	-	5,200	-	-	-	-	-	-	5,200	5,800	90%
Accounting Services	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	14,583	17,500	83%
Assessment Roll Services	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	14,583	17,500	83%
Arbitrage Rebate Services	-	250	-	500	1,500	500	-	-	500	-	3,250	3,000	108%
Other Contractual Services													
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	0%
Legal Advertising	-	-	-	-	-	-	-	-	-	2,091	2,091	3,500	60%
Trustee Services	-	-	3,950	8,573	-	-	-	4,864	-	-	17,388	26,665	65%
Dissemination Agent Services	-	-	-	-	-	-	-	-	-	-	-	5,500	0%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	-	-	-	-	0%
Property Appraiser Fees	-	-	9,248	-	-	-	28	-	-	-	9,276	15,500	60%
Bank Services	-	-	-	-	-	-	-	-	-	-	-	300	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	0%
Communications & Freight Services													
Postage, Freight & Messenger	7	-	-	-	-	18	-	8	-	11	44	250	18%
Rentals & Leases													
Meeting Room Rental	-	-	-	-	-	-	-	-	-	-	-	-	0%
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	300	2,000	15%
Insurance	21,908	-	-	-	-	-	-	-	-	-	21,908	59,912	37%
Printing & Binding	-	-	-	-	-	-	40	-	399	-	438	200	219%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	0%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	-	6,701	2,760	1,680	1,140	3,120	-	1,770	6,870	24,041	40,000	60%
SFWMD - Permit Objection	-	-	-	1,813	1,225	245	-	-	-	-	3,283	-	-
SFWMD - Water Use	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Preserves	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Special Counsel - Litigation	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Court Reporter/Arbitrator	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Experts for Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Counsel - Appellate Court	-	-	-	-	-	-	-	-	-	-	-	-	0%
Truist Loan - Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services													
Engineering Services - General Fund	-	-	7,603	-	11,905	13,553	2,380	-	4,433	2,775	42,648	57,000	75%
Bonita Springs - Stormwater Discharge	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
Miscellaneous Services	-	-	-	-	-	-	-	-	-	-	-	-	0%
Boardwalk & Golf Cart Review	-	-	-	-	-	-	-	-	-	-	-	-	0%
Asset Evaluation	-	-	-	-	-	-	-	-	-	-	-	-	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	0%
Strategic Operations Plan	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	0%
Emergency & Disaster Relief Services													
Hurricane Milton	-	-	234	-	-	-	-	-	-	-	234	-	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System													
Professional Services													
Asset Management	-	1,667	1,667	1,667	1,667	1,667	-	3,333	1,667	1,667	15,000	20,000	75%
Consumptive Use Permit Monitor	-	1,200	600	-	1,600	1,200	600	4,200	4,250	600	14,250	16,000	89%
Utility Services													
Electric - Pump Station	-	3,163	3,575	4,253	4,321	7,593	4,428	3,831	-	5,631	36,794	36,000	102%
Electric - Recharge Pumps	-	473	68	57	57	1,192	2,225	1,868	-	2,622	8,560	42,000	20%
Wireless - Pump Station	-	-	-	-	-	40	-	-	-	-	40	1,350	3%
Repairs and Maintenance													
Pump Station and Wells	-	-	-	-	23,860	-	-	-	-	32,650	56,510	30,000	188%
Recharge Pumps	-	-	-	-	-	-	-	-	-	2,995	2,995	8,500	35%
Main Line Irrigation System	-	-	-	-	-	-	-	-	-	-	-	7,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	6,900	0%
Capital Outlay													
New Meter and Backup Pump/Motor	-	-	-	-	-	-	-	-	-	-	-	155,000	0%
Stormwater Management Services													
Preserve Area Maintenance													
Environmental Engineering Consultant													
Task 1 - Bid Documents	-	-	-	-	-	-	-	-	-	-	-	-	0%
Task 2 - Monthly site visits	-	-	-	-	-	-	-	-	-	18,000	18,000	18,000	100%
Task 3 - Reporting to Regulatory Agencies	-	-	-	-	-	-	-	-	-	2,125	2,125	7,500	28%
Task 4 - Fish Sampling to US Fish & Wildlife	-	-	-	-	-	-	-	-	-	-	-	-	0%
Task 5 - Attendance at Board Meeting	-	-	-	-	-	-	-	-	-	-	-	-	0%
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	-	-	-	-	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance													
Wading Bird Foraging Areas	-	-	-	-	-	-	-	-	6,223	-	6,223	6,300	99%
Internal Preserves	-	-	-	-	-	-	-	-	-	-	-	7,000	0%
Western Preserve	-	-	-	-	-	-	-	-	35,587	-	35,587	36,000	99%
Northern Preserve Area 1	-	-	-	-	-	-	-	-	-	63,771	63,771	63,800	100%
Northern Preserve Area 2	-	-	-	-	-	-	-	-	106,265	-	106,265	106,300	100%
Northern Preserve Areas 1&2	-	-	-	-	-	-	-	-	-	-	-	-	0%
Clearing Downed Trees/Cleanup	-	-	-	-	-	-	-	-	-	-	-	-	0%
Code Enforcement for Incursion into Preserve	-	-	-	-	-	-	-	-	-	-	-	-	0%
Installation - No Trespassing Signs	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	4,900	0%
Capital Outlay													
Capital Outlay - Stormwater Mgmt	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal and External	-	-	-	-	-	-	-	-	-	-	-	9,000	0%
Lake, Lake Bank and Littoral Shelf Maintenance													
Professional Services													
Asset Management	-	3,333	3,333	3,333	3,333	3,333	-	6,667	3,333	3,333	30,000	40,000	75%
NPDES Monitoring	-	-	-	-	-	-	-	-	-	-	-	1,800	0%
Repairs & Maintenance													
Aquatic Weed Control	-	26,363	13,181	13,181	13,181	13,181	13,181	-	13,181	26,363	131,814	186,104	71%
Littortal Shelf-Invasive Plant Control/Monitoring	-	8,745	2,915	2,915	-	5,830	2,915	-	2,915	5,830	32,065	55,000	58%
Lake Bank Maintenance	-	3,209	-	939	2,550	11,649	4,198	4,500	-	1,592	28,638	30,000	95%
Water Quality Testing	-	-	-	3,950	-	-	-	3,950	-	-	7,900	15,000	53%
Littortal Shelf Planting	-	-	-	112	-	7,600	-	-	-	-	7,712	25,000	31%
Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	0%
Control Structures, Catch Basins & Outfalls	-	2,500	-	2,560	-	-	-	-	-	-	5,060	70,000	7%
Cane Toad Removal Program	-	-	2,832	3,708	-	1,368	4,736	5,036	7,820	8,204	33,704	-	0%
Contingencies	-	400	400	150	950	525	-	-	-	-	2,425	19,055	13%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Capital Outlay													
Fountain Installations	-	-	-	-	-	-	-	896	21,859	-	22,755	22,725	100%
Littortall Shelf Planting	-	-	-	-	-	-	-	-	-	25,000	25,000	40,000	63%
Lake Bank Restorations	-	-	-	-	-	-	-	-	67,294	-	67,294	90,982	74%
Water Control Structures	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	1,520	720	2,240	26,130	9%
Landscaping Services													
Professional Services													
Asset Management	-	2,500	2,500	2,500	2,500	2,500	-	5,000	2,500	2,500	22,500	30,000	75%
Utility Services													
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	0%
Potable Water - Fountains	-	366	36	582	468	78	191	302	202	40	2,264	3,700	61%
Community Entrance (Landscaping)													
Repairs and Maintenance													
Landscaping Maintenance	-	25,510	13,129	12,755	12,850	12,755	12,755	12,755	-	15,664	118,173	174,000	68%
Tree Trimming	-	-	-	2,310	4,620	-	1,819	-	7,575	-	16,324	25,000	65%
Landscape Replacements	-	-	-	-	-	30,669	10,141	3,955	-	-	44,765	38,000	118%
Mulch Installation	-	-	-	-	11,311	-	-	4,350	6,507	-	22,168	33,000	67%
Annuals	-	-	21,524	5,183	3,775	31,804	-	-	-	21,786	84,071	60,000	140%
Annual Holiday Decorations	13,888	-	-	13,888	-	-	-	-	-	-	27,775	22,000	126%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Landscape Monuments	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Fountains	-	850	-	1,700	850	1,234	1,050	850	850	850	8,234	20,000	41%
Irrigation System	330	-	630	3,994	555	733	865	5,328	620	923	13,978	6,000	233%
Well System	-	-	-	-	-	-	-	-	-	-	-	-	0%
Bridge & Roadway - Main Entrance	-	3,600	1,200	640	-	-	-	-	895	-	6,335	18,000	35%
Miscellaneous Repairs	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Fertilizations - Palms	-	-	-	327	-	-	327	-	-	1,747	2,401	4,000	60%
Lawn - Rye Seeding	-	-	1,103	-	-	2,213	-	-	-	-	3,315	5,000	66%
Bike/Walkway -Sealcoating/Misc Repair	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Contingencies	-	-	525	-	-	600	-	-	-	-	1,125	41,751	3%
Capital Outlay - Landscaping	-	-	-	-	-	-	-	150	-	-	150	-	0%
Capital Outlay - Monuments	-	-	63,521	52,525	-	27,675	-	-	-	-	143,721	120,000	120%
Capital Outlay -Pressure Clean/Sand/Seal	-	-	-	-	-	120	-	-	720	-	840	-	0%
Capital Outlay - Contingencies & CEI	-	1,200	-	390	390	-	-	-	-	1,200	3,180	-	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Debt Service													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserves and Overall Contingencies													
District Asset Restoration	-	-	-	-	-	-	-	-	-	-	-	76,750	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	42,816	92,987	167,158	160,247	112,832	188,497	72,682	78,527	307,168	264,241	1,487,155	2,219,548	67%
Total Expenditures and Other Uses:	\$ 42,816	\$ 92,987	\$ 167,158	\$ 160,247	\$ 112,832	\$ 188,497	\$ 72,682	\$ 78,527	\$ 307,168	\$ 264,241	\$ 1,487,155	\$ 2,219,548	67%
Net Increase/ (Decrease) in Fund Balance	(14,960)	388,270	1,139,480	(91,419)	(35,128)	(145,611)	442	(61,175)	(214,526)	(232,220)	733,153	1	
Fund Balance - Beginning	495,185	480,225	868,495	2,007,975	1,916,556	1,881,428	1,735,817	1,736,258	1,675,084	1,460,557	495,185	495,185	
Fund Balance - Ending	\$ 480,225	\$ 868,495	\$ 2,007,975	\$ 1,916,556	\$ 1,881,428	\$ 1,735,817	\$ 1,736,258	\$ 1,675,084	\$ 1,460,557	\$ 1,228,338	\$ 1,228,338	\$ 495,186	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,013	985	915	911	884	798	883	855	883	855	8,982	8,700	103%
Prepayment Account	2	2	2	2	2	2	2	2	2	2	17	-	0%
Revenue Account	1,435	1,405	730	1,201	1,499	1,409	1,588	1,578	1,369	1,339	13,551	15,752	86%
Special Assessment Revenue													
Special Assessments - On-Roll	3,402	58,779	159,589	8,406	9,491	5,238	8,931	2,119	2,272	17	258,245	273,784	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayment	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(17,911)	0%
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 5,852	\$ 61,171	\$ 161,235	\$ 10,520	\$ 11,875	\$ 7,446	\$ 11,404	\$ 4,554	\$ 4,526	\$ 2,212	\$ 280,796	\$ 280,325	100%
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	1,087	-	-	-	-	-	-	-	1,087	-	0%
Debt Service													
Principal Debt Service - Mandatory													
Series 2015 Bonds (Phase 3)	-	80,000	-	-	-	-	-	-	-	-	80,000	80,000	100%
Principal Debt Service - Early Redemptions													
Series 2015 Bonds (Phase 3)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense													
Series 2015 Bonds (Phase 3)	-	80,572	-	-	-	-	-	78,872	-	-	159,444	159,444	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 160,572	\$ 1,087	\$ -	\$ -	\$ -	\$ -	\$ 78,872	\$ -	\$ -	\$ 240,531	\$ 239,444	100%
Net Increase/ (Decrease) in Fund Balance	5,852	(99,401)	160,149	10,520	11,875	7,446	11,404	(74,318)	4,526	2,212	40,266	40,881	
Fund Balance - Beginning	592,542	598,394	498,994	659,142	669,662	681,537	688,983	700,387	626,069	630,595	592,542	592,542	
Fund Balance - Ending	\$ 598,394	\$ 498,994	\$ 659,142	\$ 669,662	\$ 681,537	\$ 688,983	\$ 700,387	\$ 626,069	\$ 630,595	\$ 632,808	\$ 632,808	\$ 633,423	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	664	645	599	597	579	523	579	560	579	560	5,884	5,690	103%
Prepayment Account	1	1	1	-	1	1	1	1	1	1	7	-	0%
Revenue Account	875	857	299	697	957	909	1,028	1,029	823	807	8,282	9,820	84%
General Redemption Account	11	11	10	10	10	9	10	10	10	10	99	-	0%
Special Assessment Revenue													
Special Assessments - On-Roll	2,876	49,692	134,916	7,107	8,023	4,428	7,550	1,792	1,921	14	218,319	231,388	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(15,046)	0%
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,427	\$ 51,206	\$ 135,825	\$ 8,411	\$ 9,569	\$ 5,869	\$ 9,168	\$ 3,391	\$ 3,333	\$ 1,391	\$ 232,590	\$ 231,852	100%
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	919	-	-	-	-	-	-	-	919	-	0%
Debt Service													
Principal Debt Service - Mandatory													
Series 2015 Bonds (Phase 4)	-	65,000	-	-	-	-	-	-	-	-	65,000	65,000	100%
Principal Debt Service - Early Redemptions													
Series 2015 Bonds (Phase 4)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense													
Series 2015 Bonds (Phase 4)	-	73,109	-	-	-	-	-	71,444	-	-	144,553	144,553	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 138,109	\$ 919	\$ -	\$ -	\$ -	\$ -	\$ 71,444	\$ -	\$ -	\$ 210,472	\$ 209,553	100%
Net Increase/ (Decrease) in Fund Balance	4,427	(86,904)	134,906	8,411	9,569	5,869	9,168	(68,053)	3,333	1,391	22,119	22,299	
Fund Balance - Beginning	375,063	379,490	292,586	427,493	435,904	445,473	451,342	460,510	392,457	395,790	375,063	375,063	
Fund Balance - Ending	\$ 379,490	\$ 292,586	\$ 427,493	\$ 435,904	\$ 445,473	\$ 451,342	\$ 460,510	\$ 392,457	\$ 395,790	\$ 397,181	\$ 397,181	\$ 397,362	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	722	701	651	647	626	565	626	606	626	606	6,374	6,211	103%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	1,290	1,265	338	981	1,406	1,343	1,522	1,527	1,204	1,182	12,057	14,554	83%
Special Assessment Revenue													
Special Assessments - On-Roll	4,650	80,338	218,123	11,490	12,971	7,159	12,207	2,897	3,106	23	352,964	374,564	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(24,504)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Transfers In (To Other Funds)	490	476	442	440	427	386	427	413	427	413	4,341	-	0%
Total Revenue and Other Sources:	\$ 7,152	\$ 82,780	\$ 219,554	\$ 13,558	\$ 15,430	\$ 9,452	\$ 14,781	\$ 5,442	\$ 5,362	\$ 2,223	\$ 375,736	\$ 370,825	101%
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	1,485	-	-	-	-	-	-	-	1,485	-	0%
Debt Service													
Principal Debt Service - Mandatory													
Series 2016 Bonds (Phase 5)	-	115,000	-	-	-	-	-	-	-	-	115,000	115,000	100%
Principal Debt Service - Early Redemptions													
Series 2016 Bonds (Phase 5)	-	30,000	-	-	-	-	-	-	-	-	30,000	-	0%
Interest Expense													
Series 2016 Bonds (Phase 5)	-	114,682	-	-	-	-	-	111,453	-	-	226,135	226,863	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 259,682	\$ 1,485	\$ -	\$ -	\$ -	\$ -	\$ 111,453	\$ -	\$ -	\$ 372,620	\$ 341,863	109%
Net Increase/ (Decrease) in Fund Balance	7,152	(176,902)	218,069	13,558	15,430	9,452	14,781	(106,011)	5,362	2,223	3,116	28,962	
Fund Balance - Beginning	514,096	521,247	344,346	562,414	575,973	591,403	600,855	615,636	509,626	514,988	514,096	514,096	
Fund Balance - Ending	\$ 521,247	\$ 344,346	\$ 562,414	\$ 575,973	\$ 591,403	\$ 600,855	\$ 615,636	\$ 509,626	\$ 514,988	\$ 517,211	\$ 517,211	\$ 543,058	

Flow Way Community Development District
Debt Service Fund - Series 2017 (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	490	476	442	440	427	386	427	413	427	413	4,341	4,211	103%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	815	796	181	615	902	862	975	978	748	732	7,604	9,437	81%
Special Assessment Revenue													
Special Assessments - On-Roll	3,156	54,526	148,040	7,798	8,804	4,859	8,285	1,966	2,108	15	239,557	254,230	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(16,632)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,461	\$ 55,797	\$ 148,663	\$ 8,854	\$ 10,133	\$ 6,106	\$ 9,687	\$ 3,357	\$ 3,282	\$ 1,161	251,501	\$ 251,246	100%
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	1,008	-	-	-	-	-	-	-	1,008	\$ -	0%
Debt Service													
Principal Debt Service - Mandatory													
Series 2017 Bonds (Phase 6)	-	75,000	-	-	-	-	-	-	-	-	75,000	\$ 75,000	100%
Principal Debt Service - Early Redemptions													
Series 2017 Bonds (Phase 6)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense													
Series 2017 Bonds (Phase 6)	-	78,950	-	-	-	-	-	77,450	-	-	156,400	156,400	100%
Debt Service-Other Costs													
Operating Transfers Out (To Other Funds)	490	476	442	440	427	386	427	413	427	413	4,341	-	0%
Total Expenditures and Other Uses:	\$ 490	\$ 154,426	\$ 1,450	\$ 440	\$ 427	\$ 386	\$ 427	\$ 77,863	\$ 427	\$ 413	\$ 236,749	\$ 231,400	102%
Net Increase/ (Decrease) in Fund Balance	3,971	(98,629)	147,213	8,413	9,706	5,721	9,260	(74,506)	2,855	748	14,752	19,846	
Fund Balance - Beginning	317,070	321,041	222,412	369,625	378,039	387,744	393,465	402,725	328,219	331,074	317,070	317,070	
Fund Balance - Ending	\$ 321,041	\$ 222,412	\$ 369,625	\$ 378,039	\$ 387,744	\$ 393,465	\$ 402,725	\$ 328,219	\$ 331,074	\$ 331,822	\$ 331,822	\$ 336,916	

Flow Way 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, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	206	0%
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,054	1,024	951	948	919	830	919	889	919	889	9,343	12,119	77%
Prepayment Account	-	1	1	-	1	1	1	1	1	1	6	-	0%
Revenue Account	1,891	1,851	473	912	1,828	1,948	2,206	2,213	1,742	1,708	16,771	21,377	78%
Special Assessment Revenue													
Special Assessments - On-Roll	6,849	118,332	321,279	16,924	19,106	10,545	17,980	4,267	4,575	33	519,889	551,562	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(36,083)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 9,795	\$ 121,208	\$ 322,704	\$ 18,784	\$ 21,853	\$ 13,323	\$ 21,105	\$ 7,369	\$ 7,236	\$ 2,632	546,009	\$ 549,181	99%
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	2,188	-	-	-	-	-	-	-	2,188	-	0%
Debt Service													
Principal Debt Service - Mandatory													
Series 2019 Bonds (Phase 7,8,Hatcher)	-	180,000	-	-	-	-	-	-	-	-	180,000	180,000	100%
Principal Debt Service - Early Redemptions													
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense													
Series 2019 Bonds (Phase 7,8,Hatcher)	-	164,648	-	-	-	-	-	161,633	-	-	326,280	326,280	100%
Debt Service-Other Costs	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 344,648	\$ 2,188	\$ -	\$ -	\$ -	\$ -	\$ 161,633	\$ -	\$ -	\$ 508,468	\$ 506,280	100%
 Net Increase/ (Decrease) in Fund Balance	 9,795	 (223,439)	 320,516	 18,784	 21,853	 13,323	 21,105	 (154,264)	 7,236	 2,632	 37,541	 42,901	
Fund Balance - Beginning	712,424	722,219	498,780	819,296	838,080	859,933	873,256	894,361	740,097	747,333	712,424	712,424	
Fund Balance - Ending	\$ 722,219	\$ 498,780	\$ 819,296	\$ 838,080	\$ 859,933	\$ 873,256	\$ 894,361	\$ 740,097	\$ 747,333	\$ 749,965	\$ 749,965	\$ 755,325	

Flow Way Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward - Capitalized Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	54	127	1	1	1	1	1	1	-	-	185	-	0%
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	17	40	37	37	36	33	36	35	36	35	342	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	13	30	61	1,046	1,707	1,648	1,872	1,888	933	920	10,119	-	0%
Special Assessment Revenue													
Special Assessments - On-Roll	7,168	123,843	336,240	17,712	19,996	11,036	18,817	4,465	4,788	35	544,099	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	
Refunding Bond Proceeds													
2024 Refinance (2013 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 7,252	\$ 124,041	\$ 336,339	\$ 18,796	\$ 21,740	\$ 12,717	\$ 20,726	\$ 6,389	\$ 5,757	\$ 990	554,745	\$ -	0%
Expenditures and Other Uses													
Property Appraiser & Tax Collection Fees	-	-	2,290	-	-	-	-	-	-	-	2,290	-	0%
Debt Service													
Principal Debt Service - Mandatory													
Series 2024 Bonds (Refinanced 2013 Bonds)	-	6,260,513	-	-	-	-	-	160,000	-	-	6,420,513	-	0%
Principal Debt Service - Early Redemptions													
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense													
Series 2024 Bonds (Refinanced 2013 Bonds)	-	31,623	-	-	-	-	-	132,375	-	-	163,998	-	0%
Debt Service-Other Costs	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 6,292,135	\$ 2,290	\$ -	\$ -	\$ -	\$ -	\$ 292,375	\$ -	\$ -	\$ 6,586,800	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	7,252	(6,168,095)	334,049	18,796	21,740	12,717	20,726	(285,986)	5,757	990	(6,032,055)	-	
Fund Balance - Beginning	6,309,648	6,316,900	148,805	482,854	501,650	523,390	536,107	556,832	270,846	276,603	6,309,648	6,309,648	
Fund Balance - Ending	\$ 6,316,900	\$ 148,805	\$ 482,854	\$ 501,650	\$ 523,390	\$ 536,107	\$ 556,832	\$ 270,846	\$ 276,603	\$ 277,593	\$ 277,593	\$ 6,309,648	

Flow Way Community Development District
Capital Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

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	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	5	12	12	12	11	10	11	11	11	11	107	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Contributions from Private Sources	-	-	-	-	-	-	-	-	-	-	-	-
Refunding Bond Proceeds												
2024 Refinance (2013 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 5	\$ 12	\$ 12	\$ 12	\$ 11	\$ 10	\$ 11	\$ 11	\$ 11	\$ 11	\$ 107	\$ -
Expenditures and Other Uses												
Executive												
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-
Financial and Administrative												
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Contractual Services												
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-
Legal Services												
Legal - Series 2024 Bonds (2013 Bond Refinance)	-	-	-	-	-	-	-	-	-	-	-	-
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	5	12	12	12	11	10	11	11	11	11	107	-
Fund Balance - Beginning	(148,977)	(148,971)	(148,959)	(148,947)	(148,936)	(148,925)	(148,915)	(148,903)	(148,892)	(148,881)	(148,977)	-
Fund Balance - Ending	\$ (148,971)	\$ (148,959)	\$ (148,947)	\$ (148,936)	\$ (148,925)	\$ (148,915)	\$ (148,903)	\$ (148,892)	\$ (148,881)	\$ (148,870)	\$ (148,870)	\$ -