Flow Way

Community Development District

Financial Statements
July 31, 2026

PFM Management Services, LLC
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Flow Way Community Development District

Monthly Financial Statements

Flow Way Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds										
	General Fund	Debt Service Funds						Capital Project Fund	Account Groups		Totals (Memorandum Only)
		Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7&8)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
Assets											
Cash and Investments											
General Fund											
Truist - Checking Account	$ 156,645	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 156,645
FMIT - Investment Account	1,492,365	-	-	-	-	-	-	-	-	-	1,492,365
Debt Service Fund											
Reserve Account	-	244,881	160,448	173,500	118,375	254,756	10,000	-	-	-	961,961
Revenue	-	428,940	256,283	367,442	238,710	538,743	286,995	-	-	-	2,117,112
Prepayment Account	-	494	192	866	1,615	201	-	-	-	-	3,368
General Redemption Account	-	-	2,867	-	-	-	-	-	-	-	2,867
Cost of Issuance	-	-	-	-	-	-	-	7	-	-	7
Accounts Receivable	25,949	-	-	-	-	-	-	-	-	-	25,949
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	3,085,307	-	3,085,307
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	22,494,693	-	22,494,693
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	15,580,316	15,580,316
Total Assets	**$ 1,674,959**	**$ 674,315**	**$ 419,790**	**$ 541,808**	**$ 358,700**	**$ 793,700**	**$ 296,995**	**$ 7**	**$ 25,580,000**	**$ 15,580,316**	**$ 45,920,589**

Flow Way Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds										
	General Fund	Debt Service Funds						Capital Project Fund	Account Groups		Totals (Memorandum Only)
		Series 2015 (Phase 3)	Series 2015 (Phase 4)	Series 2016 (Phase 5)	Series 2017 (Phase 6)	Series 2019 (Phase 7&8)	Series 2024	Series 2024	General Long Term Debt	General Fixed Assets	
Liabilities											
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable											
Current Portion (Due Within 12 Months)											
Series 2015 Ph 3	-	-	-	-	-	-	-	-	90,000	-	90,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	70,000	-	70,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	125,000	-	125,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	80,000	-	80,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	190,000	-	190,000
Series 2024	-	-	-	-	-	-	-	-	175,000	-	175,000
Long Term											
Series 2015 Ph 3	-	-	-	-	-	-	-	-	2,855,000	-	2,855,000
Series 2015 Ph 4	-	-	-	-	-	-	-	-	2,570,000	-	2,570,000
Series 2016 Ph 5	-	-	-	-	-	-	-	-	4,305,000	-	4,305,000
Series 2017 Ph6	-	-	-	-	-	-	-	-	3,005,000	-	3,005,000
Series 2019 Ph 7, 8	-	-	-	-	-	-	-	-	7,320,000	-	7,320,000
Series 2024	-	-	-	-	-	-	-	-	4,795,000	-	4,795,000
Unamortized Prem/Disc on Bonds Payable	-	-	-	-	-	-	-	152,054	-	-	152,054
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 152,054**	**$ 25,580,000**	**$ -**	**$ 25,732,054**
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	15,580,316	15,580,316
Fund Balance											
Restricted											
Beginning: October 1, 2025 (Unaudited)	-	637,377	400,050	521,795	333,352	755,381	279,598	(148,847)	-	-	2,778,705
Results from Current Operations	-	36,938	19,740	20,013	25,348	38,319	17,398	(3,201)	-	-	154,555
Unassigned											
Beginning: October 1, 2025 (Unaudited)	889,376	-	-	-	-	-	-	-	-	-	-
Allocation of Fund Balance											
Reserved for Operations (2 Months)	384,489	-	-	-	-	-	-	-	-	-	384,489
Extraordinary Capital/Operations	680,446	-	-	-	-	-	-	-	-	-	680,446
Results from Current Operations	610,024	-	-	-	-	-	-	-	-	-	610,024
Total Fund Equity and Other Credits	**$ 1,674,959**	**$ 674,315**	**$ 419,790**	**$ 541,808**	**$ 358,700**	**$ 793,700**	**$ 296,995**	**$ (152,048)**	**$ -**	**$ 15,580,316**	**$ 20,188,535**
Total Liabilities, Fund Equity and Other Credits	**$ 1,674,959**	**$ 674,315**	**$ 419,790**	**$ 541,808**	**$ 358,700**	**$ 793,700**	**$ 296,995**	**$ 7**	**$ 25,580,000**	**$ 15,580,316**	**$ 45,920,589**

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	5,164	34,961	-	0%
Interest - FPL	-	146	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	70	2,113,724	2,184,483	97%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(87,378)	0%
Contributions Private Sources				
Master HOA Preserve Cost Share	105,923	105,923	122,450	87%
Total Revenue and Other Sources	**$ 111,157**	**$ 2,254,754**	**$ 2,219,555**	**102%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	8,800	12,000	73%
Executive				
Professional Management	3,767	37,667	45,200	83%
Financial and Administrative				
Audit Services	-	5,300	5,300	100%
Accounting Services	1,458	14,583	17,500	83%
Assessment Roll Services	1,458	14,583	17,500	83%
Arbitrage Rebate Services	-	2,000	3,000	67%
Other Contractual Services				
Legal Advertising	962	2,881	3,500	82%
Trustee Services	-	17,388	25,993	67%
Dissemination Agent Services	-	1,250	5,500	23%
Bond Amortization Schedules	-	-	1,000	0%
Property Appraiser Fees	-	35,590	15,500	230%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	12	112	250	45%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	23,116	22,608	102%
Printing & Binding	-	342	1,600	21%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	3,938	16,557	40,000	41%
SFWMD - Permit Counsel	-	526	2,000	26%
Special Counsel - Colosi Litigation	1,170	10,530	-	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Other General Government Services				
Engineering Services - General Fund	6,119	33,011	57,000	58%
Community Wide Irrigation System				
Professional Services				
Asset Management	867	23,872	30,000	80%
Consumptive Use Permit Monitor	-	10,100	15,000	67%
Utility Services				
Electric - Pump Station	-	32,662	46,000	71%
Electric - Recharge Pumps	-	19,479	2,000	974%
Repairs and Maintenance				
Pump Station and Wells	-	91,455	30,000	305%
Recharge Pumps	-	360	4,000	9%
Main Line Irrigation System	-	-	5,000	0%
Contingencies	-	-	1,560	0%
Stormwater Management Services				
Preserve Area Maintenance				
Environmental Engineering Consultant				
Task 2 - Monthly site visits	-	6,038	18,000	34%
Task 3 - Reporting to Regulatory Agencies	-	-	7,500	0%
Repairs and Maintenance				
Wading Bird Foraging Areas	3,112	6,223	6,300	99%
Internal Preserves	-	-	7,000	0%
Western Preserve	17,794	35,587	36,000	99%
Northern Preserve Area 1	31,886	63,772	63,800	100%
Northern Preserve Area 2	53,133	106,265	106,300	100%
Contingencies	-	3,671	4,900	75%
Capital Outlay				
Internal and External	-	-	9,000	0%
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Services				
Asset Management	4,938	31,104	50,000	62%
NPDES Monitoring	-	-	1,800	0%
Repairs & Maintenance				
Aquatic Weed Control	-	122,184	188,000	65%
Littoral Shelf-Invasive Plant Control/Monitoring	-	26,235	43,000	61%
Lake Bank Maintenance	-	2,476	30,000	8%
Water Quality Testing	-	8,100	15,000	54%
Cane Toad Removal Program	6,075	46,800	35,000	134%
Littoral Shelf Maintenance	-	-	25,000	0%
Control Structures, Catch Basins & Outfalls	-	21,675	60,000	36%
Contingencies	-	-	15,840	0%

Flow Way Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Fountain Installations	-	-	2,000	0%
Littoral Shelf Planting	-	2,725	2,000	136%
Lake Bank Restorations	-	160,433	187,000	86%
Contingencies	-	11,669	32,470	36%
Landscaping Services - Community Entrance				
Professional Services				
Asset Management	4,892	33,893	40,000	85%
Utility Services				
Potable Water - Fountains	177	2,808	3,700	76%
Repairs and Maintenance				
Landscaping Maintenance	-	121,639	178,000	68%
Tree Trimming	-	-	25,000	0%
Landscape Replacements	-	28,517	35,000	81%
Mulch Installation	-	9,997	33,000	30%
Annuals	20,833	88,363	80,000	110%
Annual Holiday Decorations	-	33,500	33,000	102%
Landscape Lighting	-	-	2,000	0%
Landscape Monuments	-	-	10,000	0%
Fountains	1,800	21,029	20,000	105%
Irrigation System	-	6,231	6,000	104%
Bridge & Roadway - Main Entrance	-	5,534	18,000	31%
Miscellaneous Repairs	-	-	6,000	0%
Fertilizations - Palms	-	1,652	4,200	39%
Bike/Walkway -Sealcoating/Misc Repair	-	1,200	27,000	4%
Contingencies	-	-	19,089	0%
Capital Outlay				
Pressure Clean/Sand/Seal	-	43,597	55,000	79%
Landscaping		7,458	40,000	19%
Contingencies & CEI	732	4,058	16,150	25%
Reserve Allocations				
District Asset Restoration	17,556	175,558	210,670	83%
Total Expenditures and Other Uses	**$ 183,676**	**$ 1,644,730**	**$ 2,219,555**	**74%**
Net Increase/ (Decrease) in Fund Balance	**(72,519)**	**610,024**	**-**	
Fund Balance - Beginning	1,729,922	889,376	889,376	
Current Reserve Allocation	17,556	175,558	210,670	
Fund Balance - Ending	**$ 1,674,959**	**$ 1,674,959**	**$ 210,670**	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 3)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	704	7,401	10,405	71%
Revenue Account	1,222	12,639	15,089	84%
Prepayment Account	1	15	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	9	257,822	273,784	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(17,911)	0%
Total Revenue and Other Sources	**$ 1,936**	**$ 277,876**	**$ 281,367**	**99%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 3)	-	85,000	85,000	100%
Interest Expense				
Series 2015 Bonds (Phase 3)	-	155,938	155,938	100%
Total Expenditures and Other Uses	**$ -**	**$ 240,938**	**$ 240,938**	**100%**
Net Increase/ (Decrease) in Fund Balance	**1,936**	**36,938**	**40,429**	
Fund Balance - Beginning	672,379	637,377	637,377	
Fund Balance - Ending	**$ 674,315**	**$ 674,315**	**$ 677,806**	

Flow Way Community Development District
Debt Service Fund - Series 2015 (Phase 4)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income		-		
Reserve Account	461	4,848	6,815	71%
Revenue Account	729	7,675	9,157	84%
Prepayment Account	1	6	-	0%
General Redemption Account	8	85	-	0%
Interest Account	-	-	123	0%
Special Assessment Revenue				
Special Assessments - On-Roll	7	218,220	231,388	94%
Other Fees and Charges		-		
Discounts for Early Payment	-	-	(15,046)	0%
Total Revenue and Other Sources	**$ 1,206**	**$ 230,834**	**$ 232,437**	**99%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 4)	-	70,000	70,000	100%
Interest Expense		-		
Series 2015 Bonds (Phase 4)	-	141,094	141,094	100%
Total Expenditures and Other Uses	**$ -**	**$ 211,094**	**$ 211,094**	**100%**
Net Increase/ (Decrease) in Fund Balance	**1,206**	**19,740**	**21,343**	
Fund Balance - Beginning	418,584	400,050	400,050	
Fund Balance - Ending	**$ 419,790**	**$ 419,790**	**$ 421,393**	

Flow Way Community Development District
Debt Service Fund - Series 2016 (Phase 5)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	499	5,242	7,390	71%
Revenue Account	1,045	11,191	13,263	84%
Special Assessment Revenue				
Special Assessments - On-Roll	12	352,700	374,564	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(24,504)	0%
Intragovernmental Transfers In	-	2,193	-	0%
Total Revenue and Other Sources	**$ 1,555**	**$ 371,326**	**$ 370,713**	**100%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2016 Bonds (Phase 5)	-	120,000	120,000	100%
Interest Expense				
Series 2016 Bonds (Phase 5)	-	220,296	220,296	100%
Intragovernmental Transfers Out	-	11,017	-	0%
Total Expenditures and Other Uses	**$ -**	**$ 351,313**	**$ 340,296**	**103%**
Net Increase/ (Decrease) in Fund Balance	**1,555**	**20,013**	**30,417**	
Fund Balance - Beginning	540,252	521,795	521,795	
Fund Balance - Ending	**$ 541,808**	**$ 541,808**	**$ 552,212**	

Flow Way Community Development District
Debt Service Fund - Series 2017 - (Phase 6)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	340	3,577	5,028	71%
Revenue Account	679	6,989	8,380	83%
Special Assessment Revenue				
Special Assessments - On-Roll	8	239,258	254,231	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(16,632)	0%
Intragovernmental Transfers In	-	11,017	-	0%
Total Revenue and Other Sources:	**$ 1,027**	**260,841**	**$ 251,007**	**104%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2017 Bonds (Phase 6)	-	80,000	80,000	100%
Interest Expense				
Series 2017 Bonds (Phase 6)	-	153,300	153,300	100%
Intragovernmental Transfers Out	-	2,193	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 235,493**	**$ 233,300**	**101%**
Net Increase/ (Decrease) in Fund Balance	**1,027**	**25,348**	**17,707**	
Fund Balance - Beginning	357,673	333,352	333,352	
Fund Balance - Ending	**$ 358,700**	**$ 358,700**	**$ 351,059**	

Flow Way Community Development District
Debt Service Fund - Series 2019 (Phase 7 and Phase 8)
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	732	7,697	10,822	71%
Revenue Account	1,532	16,102	18,090	89%
Prepayment Account	1	6	-	0%
Interest Account	-	-	7	0%
Special Assessment Revenue				
Special Assessments - On-Roll	17	519,356	551,562	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(36,083)	0%
Total Revenue and Other Sources	**$ 2,282**	**543,161**	**$ 544,398**	**100%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	185,000	185,000	100%
Interest Expense				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	319,843	319,843	100%
Total Expenditures and Other Uses	**$ -**	**$ 504,843**	**$ 504,843**	**100%**
Net Increase/ (Decrease) in Fund Balance	**2,282**	**38,319**	**39,555**	
Fund Balance - Beginning	791,418	755,381	755,381	
Fund Balance - Ending	**$ 793,700**	**$ 793,700**	**$ 794,936**	

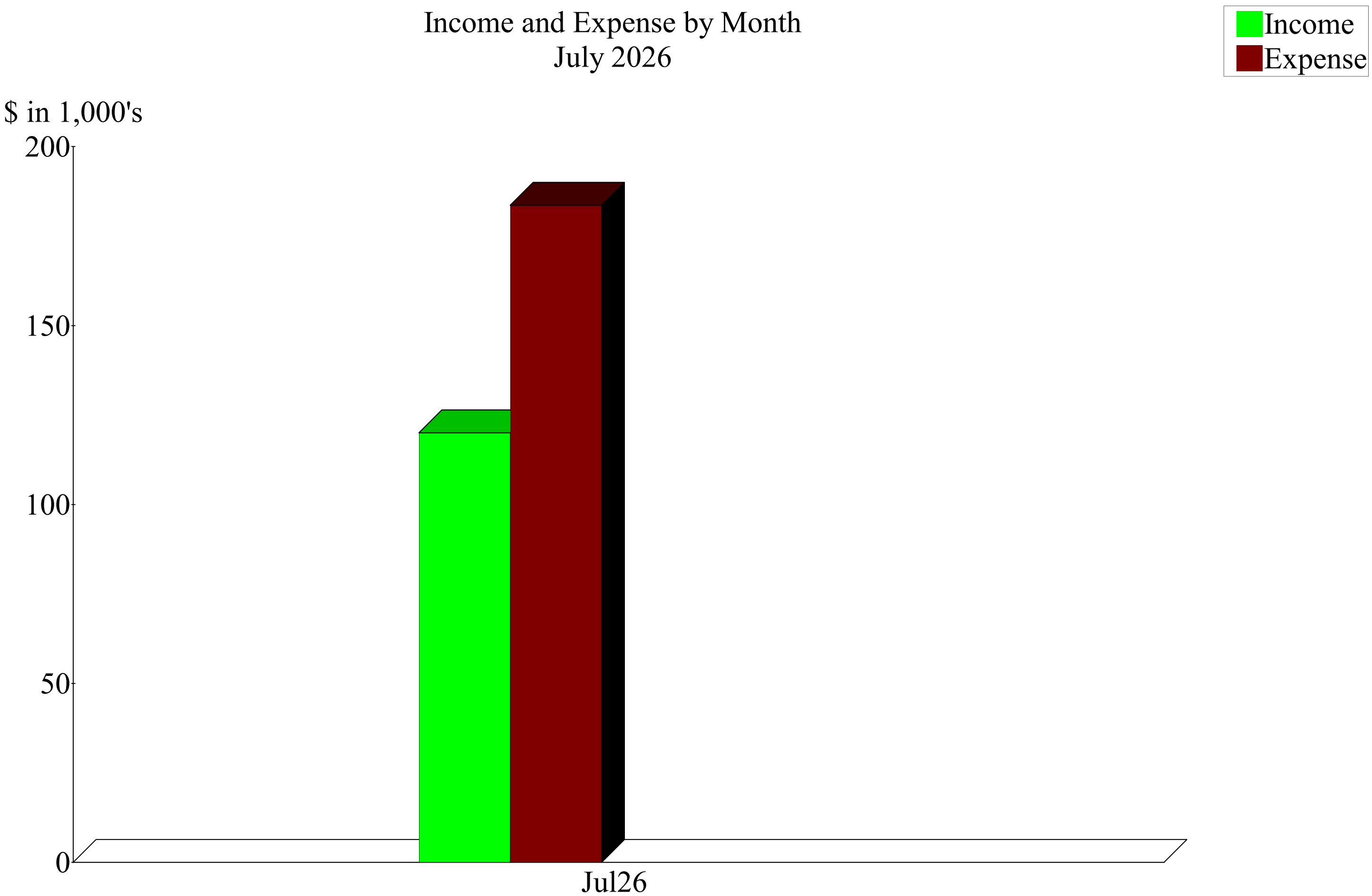
Flow Way Community Development District
Debt Service Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	29	302	300	101%
Revenue Account	815	11,551	5,000	231%
Special Assessment Revenue				
Special Assessments - On-Roll	14	424,065	450,337	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(29,461)	0%
Intragovernmental Transfers In	-	3,229	-	0%
Total Revenue and Other Sources	**$ 857**	**439,148**	**$ 426,176**	**0%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	165,000	165,000	100%
Interest Expense				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	256,750	256,750	100%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses	**$ -**	**$ 421,750**	**$ 421,750**	**0%**
Net Increase/ (Decrease) in Fund Balance	**857**	**17,398**	**4,426**	
Fund Balance - Beginning	296,138	279,598	279,598	
Fund Balance - Ending	**$ 296,995**	**$ 296,995**	**$ 284,024**	

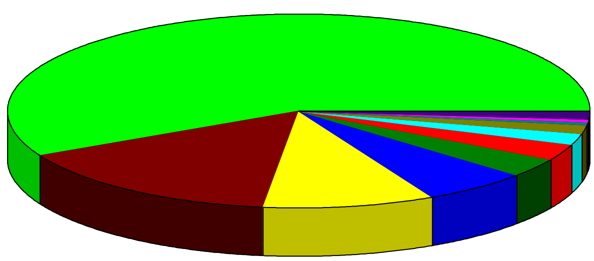
Flow Way Community Development District
Construction Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Cost of Issuance	0	28	-	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	**$ 0**	**$ 28**	**$ -**	**0%**
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfers Out	-	3,229	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 3,229**	**$ -**	**0%**
Net Increase/ (Decrease) in Fund Balance	**0**	**(3,201)**	**-**	
Fund Balance - Beginning	(152,048)	(148,847)	-	
Fund Balance - Ending	**$ (152,048)**	**$ (152,048)**	**$ -**	

Flow Way Community Development District



Expense Summary
July 2026



5380000 · Stormwater Management	57.67%
5790000 · Landscaping Services	15.48
9099000 · Reserve Allocations	9.56
5384650 · Lake,Lake Bank & Littoral Shel	6.00
5190000 · Other General Government Serv.	3.33
5140000 · Legal Services	2.78
5120000 · Executive	2.05
5130000 · Financial and Administrative	1.59
5110000 · Legislative	0.54
5133400 · Other Contractual Services	0.52
Other	0.48
Total	$183,676.22

By Account