Flow Way

Community Development District

Financial Statements
October 31, 2025

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TABLE OF CONTENTS

Flow Way Community Development District

Monthly Financial Statements

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

	Governmental Funds										
		Debt Service Funds						Capital Projects Fund	Account Groups		
	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	Totals (Memorandum Only)
Assets											
Cash and Investments											
General Fund											
Truist - Checking Account	$ 154,911	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 154,911
FMIT - Investment Account	559,282	-	-	-	-	-	-	-	-	-	559,282
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	-	394,167	237,969	349,588	214,082	502,980	270,540	-	-	-	1,969,327
Prepayment Account	-	481	192	866	1,615	195	-	-	-	-	3,349
General Redemption Account	-	-	2,791	-	-	-	-	-	-	-	2,791
Construction	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	3,219	-	-	3,219
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds											
General Fund	-	2,951	2,498	4,040	2,744	5,949	4,761	-	-	-	22,943
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Deposits - FPL	10,076	-	-	-	-	-	-	-	-	-	10,076
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	2,960,373	-	2,960,373
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	23,324,627	-	23,324,627
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	16,561,069	16,561,069
Total Assets	**$ 724,269**	**$ 642,481**	**$ 403,899**	**$ 527,994**	**$ 336,816**	**$ 763,881**	**$ 285,303**	**$ 3,219**	**$ 26,285,000**	**$ 16,561,069**	**$ 46,533,929**

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

	Governmental Funds										
		Debt Service Funds						Capital Projects Fund	Account Groups		
	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	Totals (Memorandum Only)
Liabilities											
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	22,943	-	-	-	-	-	-	-	-	-	22,943
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 Bonds Payable	-	-	-	-	-	-	-	152,054	-	-	152,054
Total Liabilities	**$ 22,943**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 152,054**	**$ 26,285,000**	**$ -**	**$ 26,459,997**
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	16,561,069	16,561,069
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	-	5,103	3,849	6,199	3,464	8,500	5,705	11	-	-	32,832
Unassigned											
Beginning: October 1, 2025 (Unaudited)	889,376	-	-	-	-	-	-	-	-	-	-
Allocation of Fund Balance											
Reserved for Operations (2 Months)	366,550										366,550
Extraordinary Capital/Operations	540,383										540,383
Results from Current Operations	(205,606)	-	-	-	-	-	-	-	-	-	(205,606)
Total Fund Equity and Other Credits	**$ 701,326**	**$ 642,481**	**$ 403,899**	**$ 527,994**	**$ 336,816**	**$ 763,881**	**$ 285,303**	**$ (148,836)**	**$ -**	**$ 16,561,069**	**$ 20,073,932**
Total Liabilities, Fund Equity and Other Credits	**$ 724,269**	**$ 642,481**	**$ 403,899**	**$ 527,994**	**$ 336,816**	**$ 763,881**	**$ 285,303**	**$ 3,219**	**$ 26,285,000**	**$ 16,561,069**	**$ 46,533,929**

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	1,879	1,879	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	24,197	24,197	2,184,483	1%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(87,379)	0%
Contributions Private Sources	-	-	-	0%
Master HOA Preserve Cost Share	-	-	122,450	0%
Total Revenue and Other Sources:	**$ 26,075**	**$ 26,075**	**$ 2,219,554**	**1%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	1,000	12,000	8%
Executive				
Professional Management	3,767	3,767	45,200	8%
Financial and Administrative				
Audit Services	-	-	5,300	0%
Accounting Services	1,458	1,458	17,500	8%
Assessment Roll Services	1,458	1,458	17,500	8%
Arbitrage Rebate Services	-	-	3,000	0%
Other Contractual Services				
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	25,993	0%
Dissemination Agent Services	-	-	5,500	0%
Bond Amortization Schedules	-	-	1,000	0%
Property Appraiser Fees	37,041	37,041	15,500	239%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	250	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance	23,116	23,116	22,608	102%
Printing & Binding	-	-	1,600	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	40,000	0%
SFWMD - Permit Objection	-	-	2,000	
Other General Government Services				
Engineering Services - General Fund	-	-	57,000	0%
Bonita Springs - Stormwater Discharge	-	-	-	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Professional Services				
Asset Management	-	-	30,000	0%
Consumptive Use Permit Monitor	-	-	15,000	0%
Utility Services				
Electric - Pump Station	3,830	3,830	46,000	8%
Electric - Recharge Pumps	185	185	2,000	9%
Wireless - Pump Station	-	-	-	0%
Repairs and Maintenance				
Pump Station and Wells	48,860	48,860	30,000	163%
Recharge Pumps	-	-	4,000	0%
Main Line Irrigation System	-	-	5,000	0%
Contingencies	-	-	1,560	0%
Capital Outlay				
Stormwater Management Services				
Preserve Area Maintenance				
Environmental Engineering Consultant				
Task 1 - Bid Documents	-	-	-	0%
Task 2 - Monthly site visits	-	-	18,000	0%
Task 3 - Reporting to Regulatory Agencies	-	-	7,500	0%
Repairs and Maintenance				
Wading Bird Foraging Areas	-	-	6,300	0%
Internal Preserves	-	-	7,000	0%
Western Preserve	-	-	36,000	0%
Northern Preserve Area 1	-	-	63,800	0%
Northern Preserve Area 2	-	-	106,300	0%
Contingencies	-	-	4,900	0%
Capital Outlay				
Internal and External	-	-	9,000	0%
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Services				
Asset Management	-	-	50,000	0%
NPDES Monitoring	-	-	1,800	0%
Repairs & Maintenance				
Aquatic Weed Control	13,576	13,576	188,000	7%
Littoral Shelf-Invasive Plant Control/Monitoring	2,915	2,915	43,000	7%
Lake Bank Maintenance	818	818	30,000	3%
Water Quality Testing	-	-	15,000	0%
Cane Toad Removal Program	-	-	35,000	0%
Littoral Shelf Maitenance	-	-	25,000	0%
Control Structures, Catch Basins & Outfalls	-	-	60,000	0%
Contingencies	-	-	15,840	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Fountain Installations	-	-	2,000	0%
Littoral Shelf Planting	-	-	2,000	0%
Lake Bank Restorations	-	-	187,000	0%
Contingencies	-	-	32,470	0%
Landscaping Services				
Professional Services				
Asset Management	-	-	40,000	0%
Utility Services				
Potable Water - Fountains	72	72	3,700	2%
Community Entrance (Landscaping)				
Repairs and Maintenance				
Landscaping Maintenance	13,138	13,138	178,000	7%
Tree Trimming	-	-	25,000	0%
Landscape Replacements	925	925	35,000	3%
Mulch Installation	-	-	33,000	0%
Annuals	-	-	80,000	0%
Annual Holiday Decorations	16,750	16,750	33,000	51%
Landscape Lighting	-	-	2,000	0%
Landscape Monuments	-	-	10,000	0%
Fountains	-	-	20,000	0%
Irrigation System	420	420	6,000	7%
Bridge & Roadway - Main Entrance	-	-	18,000	0%
Miscellaneous Repairs	-	-	6,000	0%
Fertilizations - Palms	-	-	4,200	0%
Bike/Walkway -Sealcoating/Misc Repair	1,200	1,200	27,000	4%
Contingencies	-	-	19,089	0%
Capital Outlay - Monuments	-	-	-	0%
Capital Outlay - Pressure Clean/Sand/Seal	43,597	43,597	55,000	79%
Capital Outlay - Landscaping	-	-	40,000	0%
Capital Outlay - Contingencies & CEI	-	-	16,150	0%
Reserve Allocations				
District Asset Restoration	17,556	17,556	210,670	8%
Sub-Total:	**231,681**	**231,681**	**2,219,554**	**10%**
Total Expenditures and Other Uses:	**$ 231,681**	**$ 231,681**	**$ 2,219,554**	**10%**
Net Increase/ (Decrease) in Fund Balance	(205,606)	(205,606)	-	
Fund Balance - Beginning	889,376	889,376	889,376	
Current Reserve Allocation	17,556	17,556	210,670	
Fund Balance - Ending	**$ 701,326**	**$ 701,326**	**$ 210,670**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	827	827	10,405	8%
Prepayment Account	2	2	-	0%
Revenue Account	1,323	1,323	15,089	9%
Special Assessment Revenue				
Special Assessments - On-Roll	2,951	2,951	273,784	1%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayment	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(17,911)	0%
Intragovernmental Transfers In	-	-	-	
Total Revenue and Other Sources:	**$ 5,103**	**$ 5,103**	**$ 281,367**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 3)	-	-	85,000	0%
Principal Debt Service - Early Redemptions				
Series 2015 Bonds (Phase 3)	-	-	-	0%
Interest Expense				
Series 2015 Bonds (Phase 3)	-	-	155,938	0%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 240,938**	**0%**
Net Increase/ (Decrease) in Fund Balance	5,103	5,103	40,429	
Fund Balance - Beginning	637,377	637,377	637,377	
Fund Balance - Ending	**$ 642,481**	**$ 642,481**	**$ 677,806**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income		-		
Interest Account	-	-	123	0%
Reserve Account	542	542	6,815	8%
Prepayment Account	1	1	-	0%
Revenue Account	799	799	9,157	9%
General Redemption Account	9	9	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	2,498	2,498	231,388	1%
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%
Total Revenue and Other Sources:	**$ 3,849**	**$ 3,849**	**$ 232,437**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 4)	-	-	70,000	0%
Principal Debt Service - Early Redemptions		-		
Series 2015 Bonds (Phase 4)	-	-	-	0%
Interest Expense		-		
Series 2015 Bonds (Phase 4)	-	-	141,094	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 211,094**	**0%**
Net Increase/ (Decrease) in Fund Balance	3,849	3,849	21,343	
Fund Balance - Beginning	400,050	400,050	400,050	
Fund Balance - Ending	**$ 403,899**	**$ 403,899**	**$ 421,393**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	586	586	7,390	8%
Revenue Account	1,173	1,173	13,263	9%
Special Assessment Revenue				
Special Assessments - On-Roll	4,040	4,040	374,564	1%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(24,504)	0%
Operating Transfers In (To Other Funds)	400	400	-	0%
Total Revenue and Other Sources:	**$ 6,199**	**$ 6,199**	**$ 370,713**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2016 Bonds (Phase 5)	-	-	120,000	0%
Principal Debt Service - Early Redemptions				
Series 2016 Bonds (Phase 5)	-	-	-	0%
Interest Expense				
Series 2016 Bonds (Phase 5)	-	-	220,296	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 340,296**	**0%**
Net Increase/ (Decrease) in Fund Balance	6,199	6,199	30,417	
Fund Balance - Beginning	521,795	521,795	521,795	
Fund Balance - Ending	**$ 527,994**	**$ 527,994**	**$ 552,212**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	400	400	5,028	8%
Revenue Account	721	721	8,380	9%
Special Assessment Revenue				
Special Assessments - On-Roll	2,744	2,744	254,231	1%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(16,632)	0%
Operating Transfers In (To Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	**$ 3,864**	**3,864**	**$ 251,007**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2017 Bonds (Phase 6)	-	-	80,000	0%
Principal Debt Service - Early Redemptions				
Series 2017 Bonds (Phase 6)	-	-	-	0%
Interest Expense				
Series 2017 Bonds (Phase 6)	-	-	153,300	0%
Debt Service-Other Costs				
Operating Transfers Out (To Other Funds)	400	400	-	0%
Total Expenditures and Other Uses:	**$ 400**	**$ 400**	**$ 233,300**	**0%**
Net Increase/ (Decrease) in Fund Balance	3,464	3,464	17,707	
Fund Balance - Beginning	333,352	333,352	333,352	
Fund Balance - Ending	**$ 336,816**	**$ 336,816**	**$ 351,059**	

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 October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward - Capitalized Interest	$ -	$ -	$ -	0%
Interest Income				
Interest Account	-	-	7	0%
Reserve Account	861	861	10,822	8%
Prepayment Account	1	1	-	0%
Revenue Account	1,690	1,690	18,090	9%
Special Assessment Revenue				
Special Assessments - On-Roll	5,949	5,949	551,562	1%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(36,083)	0%
Operating Transfers In (To Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	**$ 8,500**	**8,500**	**$ 544,398**	**2%**
Expenditures and Other Uses				
Property Appraiser & Tax Collection Fees	-	-	-	0%
Debt Service				
Principal Debt Service - Mandatory				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	185,000	0%
Principal Debt Service - Early Redemptions				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	-	0%
Interest Expense				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	319,843	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 504,843**	**0%**
Net Increase/ (Decrease) in Fund Balance	8,500	8,500	39,555	
Fund Balance - Beginning	755,381	755,381	755,381	
Fund Balance - Ending	**$ 763,881**	**$ 763,881**	**$ 794,936**	

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

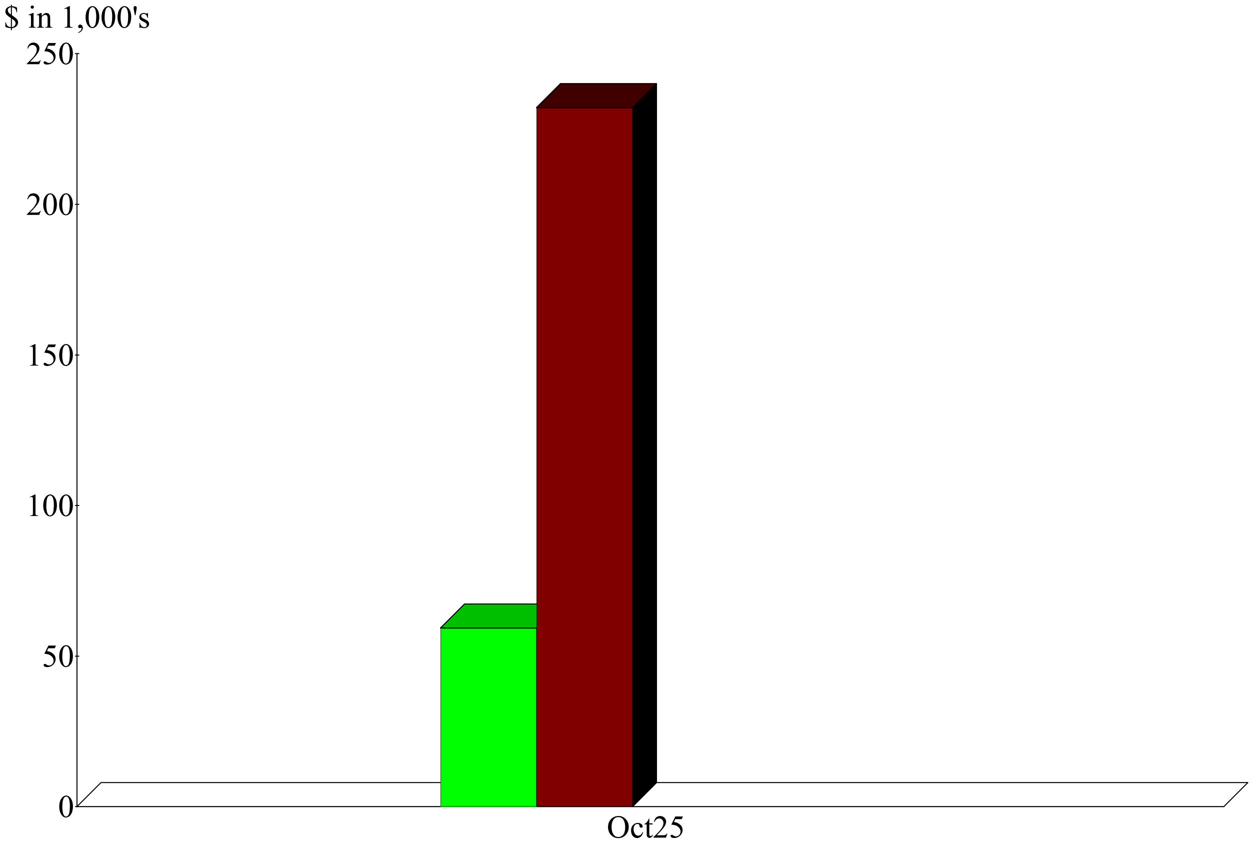
Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward - Capitalized Interest	$ -	$ -	$ -	0%
Interest Income				
Interest Account	-	-	-	0%
Reserve Account	34	34	300	11%
Revenue Account	910	910	5,000	18%
Special Assessment Revenue				
Special Assessments - On-Roll	4,761	4,761	450,337	1%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(29,461)	0%
Operating Transfers In (To Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	**$ 5,705**	**5,705**	**$ 426,176**	**0%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	165,000	0%
Principal Debt Service - Early Redemptions				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	-	0%
Interest Expense				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	256,750	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 421,750**	**0%**
Net Increase/ (Decrease) in Fund Balance	5,705	5,705	4,426	
Fund Balance - Beginning	279,598	279,598	279,598	
Fund Balance - Ending	**$ 285,303**	**$ 285,303**	**$ 284,024**	

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

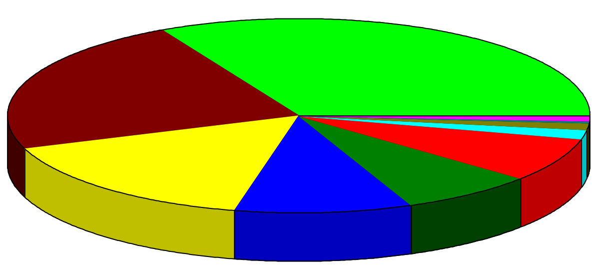
Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	$ -	$ -	$ -
Interest Income			
Construction Account	-	-	-
Cost of Issuance	11	11	-
Operating Transfers In (From Other Funds)	-	-	-
Total Revenue and Other Sources:	**$ 11**	**$ 11**	**$ -**
Expenditures and Other Uses			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	-	-
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ -**
Net Increase/ (Decrease) in Fund Balance	11	11	-
Fund Balance - Beginning	(148,847)	(148,847)	-
Fund Balance - Ending	**$ (148,836)**	**$ (148,836)**	**$ -**

Flow Way Community Development District

Income and Expense by Month
October 2025



Expense Summary
October 2025



5790000 · Landscaping Services	32.79%
5370000 · Community Wide Irrigation Syst	22.78
5133400 · Other Contractual Services	15.96
5134500 · Insurance	9.96
9099000 · Reserve Allocations	7.56
5384650 · Lake, Lake Bank & Littoral She	7.46
5120000 · Executive	1.62
5130000 · Financial and Administrative	1.26
5110000 · Legislative	0.43
5810000 · Interfund Transfer Out	0.17
Total	$232,081.13

By Account