Flow Way
Community Development District

October 2026 Financial Package

October 31, 2026

PFM Management Services LLC
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Flow Way Development District

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

	Governmental Funds								Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds						Capital Project Fund			
		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	$ 148,028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 148,028
FMIT - Investment Account	903,139	-	-	-	-	-	-	-	-	-	903,139
Debt Service Fund											
Reserve Account	-	244,881	160,448	173,500	118,375	254,756	10,000	-	-	-	961,961
Revenue	-	434,895	259,967	372,222	241,865	545,755	289,620	-	-	-	2,144,324
Prepayment Account	-	498	192	866	1,615	202	-	-	-	-	3,374
General Redemption Account	-	-	2,892	-	-	-	-	-	-	-	2,892
Cost of Issuance	-	-	-	-	-	-	-	7	-	-	7
Accounts Receivable	7,176	-	-	-	-	-	-	-	-	-	7,176
Due from Other Funds											
General Fund	-	3,033	2,564	4,150	2,820	6,113	4,992	-	-	-	23,672
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	3,136,222	-	3,136,222
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	22,443,778	-	22,443,778
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	14,599,561	14,599,561
Total Assets	**$ 1,058,343**	**$ 683,307**	**$ 426,064**	**$ 550,738**	**$ 364,675**	**$ 806,827**	**$ 304,612**	**$ 7**	**$ 25,580,000**	**$ 14,599,561**	**$ 44,374,133**

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

	Governmental Funds								Account Groups		
	General Fund	Debt Service Funds					Capital Project Fund				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)	23,672	-	-	-	-	-	-	-	-	-	23,672
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	**$ 23,672**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 152,054**	**$ 25,580,000**	**$ -**	**$ 25,755,726**

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

	Governmental Funds								Account Groups		
	General Fund	Debt Service Funds					Capital Project Fund				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	
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	14,599,561	14,599,561
Fund Balance											
Restricted											
Beginning: October 1, 2026 (Unaudited)	-	678,325	422,286	545,024	360,823	798,419	298,761	(152,048)	-	-	2,951,592
Results from Current Operations	-	4,982	3,778	5,713	3,852	8,407	5,850	0	-	-	32,583
Unassigned											
Beginning: October 1, 2026 (Unaudited)	1,170,985	-	-	-	-	-	-	-	-	-	-
Allocation of Fund Balance											
Reserved for Operations (2 Months)	384,489	-	-	-	-	-	-	-	-	-	384,489
Extraordinary Capital/Operations	812,068	-	-	-	-	-	-	-	-	-	812,068
Results from Current Operations	(161,885)	-	-	-	-	-	-	-	-	-	(161,885)
Total Fund Equity and Other Credits	**$ 1,034,672**	**$ 683,307**	**$ 426,064**	**$ 550,738**	**$ 364,675**	**$ 806,827**	**$ 304,612**	**$ (152,048)**	**$ -**	**$ 14,599,561**	**$ 18,618,407**
Total Liabilities, Fund Equity and Other Credits	**$ 1,058,343**	**$ 683,307**	**$ 426,064**	**$ 550,738**	**$ 364,675**	**$ 806,827**	**$ 304,612**	**$ 7**	**$ 25,580,000**	**$ 14,599,561**	**$ 44,374,133**

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	6,001	6,001	22,917	0%
Special Assessment Revenue				
Special Assessments - On-Roll	23,643	23,643	2,184,486	1%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(88,324)	0%
Contributions Private Sources				
Master HOA Preserve Cost Share	-	-	89,025	0%
Total Revenue and Other Sources	**$ 29,645**	**$ 29,645**	**$ 2,208,104**	**1%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	1,000	12,000	8%
Executive				
Professional Management	4,167	4,167	50,000	8%
Financial and Administrative				
Audit Services	-	-	5,400	0%
Accounting Services	1,583	1,583	19,000	8%
Assessment Roll Services	1,583	1,583	19,000	8%
Arbitrage Rebate Services	-	-	3,000	0%
Other Contractual Services				
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	26,425	0%
Dissemination Agent Services	1,250	1,250	5,500	23%
Bond Amortization Schedules	-	-	1,000	0%
Property Appraiser Fees	60,624	60,624	30,000	202%
Bank Services	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	250	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance	21,023	21,023	23,816	88%
Printing & Binding	-	-	1,600	0%
Subscription & Memberships	-	-	175	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Legal Services				
Legal - General Counsel	-	-	40,000	0%
SFWMD - Permit Counsel	-	-	2,000	0%
Other General Government Services				
Engineering Services - General Fund	-	-	57,000	0%
Community Wide Irrigation System				
Professional Services				
Asset Management	-	-	30,000	0%
Consumptive Use Permit Monitor	-	-	18,000	0%
Utility Services				
Electric - Pump Station	3,501	3,501	46,000	8%
Electric - Recharge Pumps	67	67	14,659	0%
Repairs and Maintenance				
Pump Station and Wells	175	175	8,000	2%
Recharge Pumps	-	-	4,000	0%
Main Line Irrigation System	-	-	5,000	0%
Contingencies	-	-	680	0%
Capital Outlay				
Irrigation Pump Station	-	-	60,000	0%
Stormwater Management Services				
Preserve Area Maintenance				
Environmental Engineering Consultant				
Task 2 - Monthly site visits	-	-	13,500	0%
Repairs and Maintenance				
Wading Bird Foraging Areas	-	-	4,725	0%
Internal Preserves	1,280	1,280	5,250	24%
Western Preserve	-	-	27,000	0%
Northern Preserve Area 1	-	-	47,850	0%
Northern Preserve Area 2	-	-	79,725	0%
Contingencies	-	-	4,500	0%
Capital Outlay				
Internal and External	-	-	31,500	0%
Lake, Lake Bank and Littoral Shelf Maintenance				
Professional Services				
Asset Management	-	-	40,000	0%
NPDES Monitoring	-	-	1,800	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Repairs & Maintenance				
Aquatic Weed Control	10,400	10,400	163,177	6%
Littoral Shelf-Invasive Plant Control/Monitoring	4,500	4,500	43,000	10%
Lake Bank Maintenance	-	-	30,000	0%
Water Quality Testing	-	-	18,000	0%
Cane Toad Removal Program	-	-	37,000	0%
Littoral Shelf Maintenance	-	-	15,000	0%
Control Structures, Catch Basins & Outfalls	-	-	40,000	0%
Contingencies	-	-	13,847	0%
Capital Outlay				
Improvement to Water Quality/Sign Replacements/Fou	-	-	35,000	0%
Littoral Shelf Planting	-	-	45,000	0%
Lake Bank Erosion Restorations	15,600	15,600	86,100	18%
Contingencies and CEI	-	-	22,627	0%
Landscaping Services - Community Entrance				
Professional Services				
Asset Management	-	-	45,000	0%
Utility Services				
Potable Water - Fountains	289	289	2,754	10%
Repairs and Maintenance				
Landscaping Maintenance	13,532	13,532	178,000	8%
Tree Trimming	-	-	25,000	0%
Landscape Replacements	-	-	40,000	0%
Mulch Installation	-	-	20,000	0%
Annuals	-	-	90,000	0%
Annual Holiday Decorations	20,125	20,125	35,000	58%
Landscape Lighting	-	-	22,000	0%
Fountains	3,772	3,772	18,000	21%
Bridge & Roadway - Main Entrance	-	-	8,000	0%
Irrigation System	-	-	10,500	0%
Fertilizations - Palms	1,486	1,486	5,500	27%
Bike/Walkway -Sealcoating/Misc Repair	-	-	3,000	0%
Miscellaneous Repairs	-	-	10,000	0%
Contingencies	-	-	18,600	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Bridge (Painting)	-	-	8,000	0%
Landscaping Maintenance	-	-	57,500	0%
Contingencies & CEI	-	-	11,135	0%
Reserve Allocations				
District Asset Restoration	25,572	25,572	306,860	8%
Total Expenditures and Other Uses	**$ 191,530**	**$ 191,530**	**$ 2,208,104**	**# 9%**
Net Increase/ (Decrease) in Fund Balance	**(161,885)**	**(161,885)**	**-**	
Fund Balance - Beginning	1,170,985	1,170,985	1,170,985	
Current Reserve Allocation	25,572	25,572	306,860	
Fund Balance - Ending	**$ 1,034,672**	**$ 1,034,672**	**$ 1,477,845**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	704	704	8,692	8%
Revenue Account	1,244	1,244	12,423	10%
Prepayment Account	1	1	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	3,033	3,033	273,784	1%
Other Fees and Charges				
Discounts for Early Payment	-	-	(17,911)	0%
Total Revenue and Other Sources	**$ 4,982**	**$ 4,982**	**$ 276,988**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 3)	-	-	90,000	0%
Interest Expense				
Series 2015 Bonds (Phase 3)	-	-	151,881	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ 241,881**	**0%**
Net Increase/ (Decrease) in Fund Balance	**4,982**	**4,982**	**35,107**	
Fund Balance - Beginning	678,325	678,325	678,325	
Fund Balance - Ending	**$ 683,307**	**$ 683,307**	**$ 713,432**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income		-		
Reserve Account	461	461	5,682	8%
Revenue Account	743	743	7,103	10%
Prepayment Account	1	1	-	0%
General Redemption Account	8	8	-	0%
Interest Account	-	-	106	0%
Special Assessment Revenue				
Special Assessments - On-Roll	2,564	2,564	231,388	1%
Other Fees and Charges		-		
Discounts for Early Payment	-	-	(15,046)	0%
Total Revenue and Other Sources	**$ 3,778**	**$ 3,778**	**$ 229,233**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds (Phase 4)	-	-	70,000	0%
Interest Expense		-		
Series 2015 Bonds (Phase 4)	-	-	137,506	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ 207,506**	**0%**
Net Increase/ (Decrease) in Fund Balance	**3,778**	**3,778**	**21,727**	
Fund Balance - Beginning	422,286	422,286	422,286	
Fund Balance - Ending	**$ 426,064**	**$ 426,064**	**$ 444,013**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	499	499	6,145	8%
Revenue Account	1,065	1,065	10,210	10%
Special Assessment Revenue				
Special Assessments - On-Roll	4,150	4,150	374,564	1%
Other Fees and Charges				
Discounts for Early Payment	-	-	(24,504)	0%
Total Revenue and Other Sources	**$ 5,713**	**$ 5,713**	**$ 366,415**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2016 Bonds (Phase 5)	-	-	125,000	0%
Interest Expense				
Series 2016 Bonds (Phase 5)	-	-	214,968	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ 339,968**	**0%**
Net Increase/ (Decrease) in Fund Balance	**5,713**	**5,713**	**26,447**	
Fund Balance - Beginning	545,024	545,024	545,024	
Fund Balance - Ending	**$ 550,738**	**$ 550,738**	**$ 571,471**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	340	340	4,192	8%
Revenue Account	692	692	6,107	11%
Special Assessment Revenue				
Special Assessments - On-Roll	2,820	2,820	254,231	1%
Other Fees and Charges				
Discounts for Early Payment	-	-	(16,632)	0%
Total Revenue and Other Sources:	**$ 3,852**	**3,852**	**$ 247,898**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2017 Bonds (Phase 6)	-	-	80,000	0%
Interest Expense				
Series 2017 Bonds (Phase 6)	-	-	150,100	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 230,100**	**0%**
Net Increase/ (Decrease) in Fund Balance	**3,852**	**3,852**	**17,798**	
Fund Balance - Beginning	360,823	360,823	360,823	
Fund Balance - Ending	**$ 364,675**	**$ 364,675**	**$ 378,621**	

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 October 31, 2026

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	732	732	9,022	8%
Revenue Account	1,562	1,562	14,558	11%
Prepayment Account	1	1	-	0%
Interest Account	-	-	7	0%
Special Assessment Revenue				
Special Assessments - On-Roll	6,113	6,113	551,562	1%
Other Fees and Charges				
Discounts for Early Payment	-	-	(36,083)	0%
Total Revenue and Other Sources	**$ 8,407**	**8,407**	**$ 539,066**	**2%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	190,000	0%
Interest Expense				
Series 2019 Bonds (Phase 7,8,Hatcher)	-	-	312,905	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ 502,905**	**0%**
Net Increase/ (Decrease) in Fund Balance	**8,407**	**8,407**	**36,161**	
Fund Balance - Beginning	798,419	798,419	798,419	
Fund Balance - Ending	**$ 806,827**	**$ 806,827**	**$ 834,580**	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	29	29	354	8%
Revenue Account	830	830	8,539	10%
Special Assessment Revenue				
Special Assessments - On-Roll	4,992	4,992	450,337	1%
Other Fees and Charges				
Discounts for Early Payment	-	-	(29,461)	0%
Total Revenue and Other Sources	**$ 5,850**	**5,850**	**$ 429,769**	**0%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	175,000	0%
Interest Expense				
Series 2024 Bonds (Refinanced 2013 Bonds)	-	-	248,500	0%
Total Expenditures and Other Uses	**$ -**	**$ -**	**$ 423,500**	**0%**
Net Increase/ (Decrease) in Fund Balance	**5,850**	**5,850**	**6,269**	
Fund Balance - Beginning	298,761	298,761	298,761	
Fund Balance - Ending	**$ 304,612**	**$ 304,612**	**$ 305,030**	

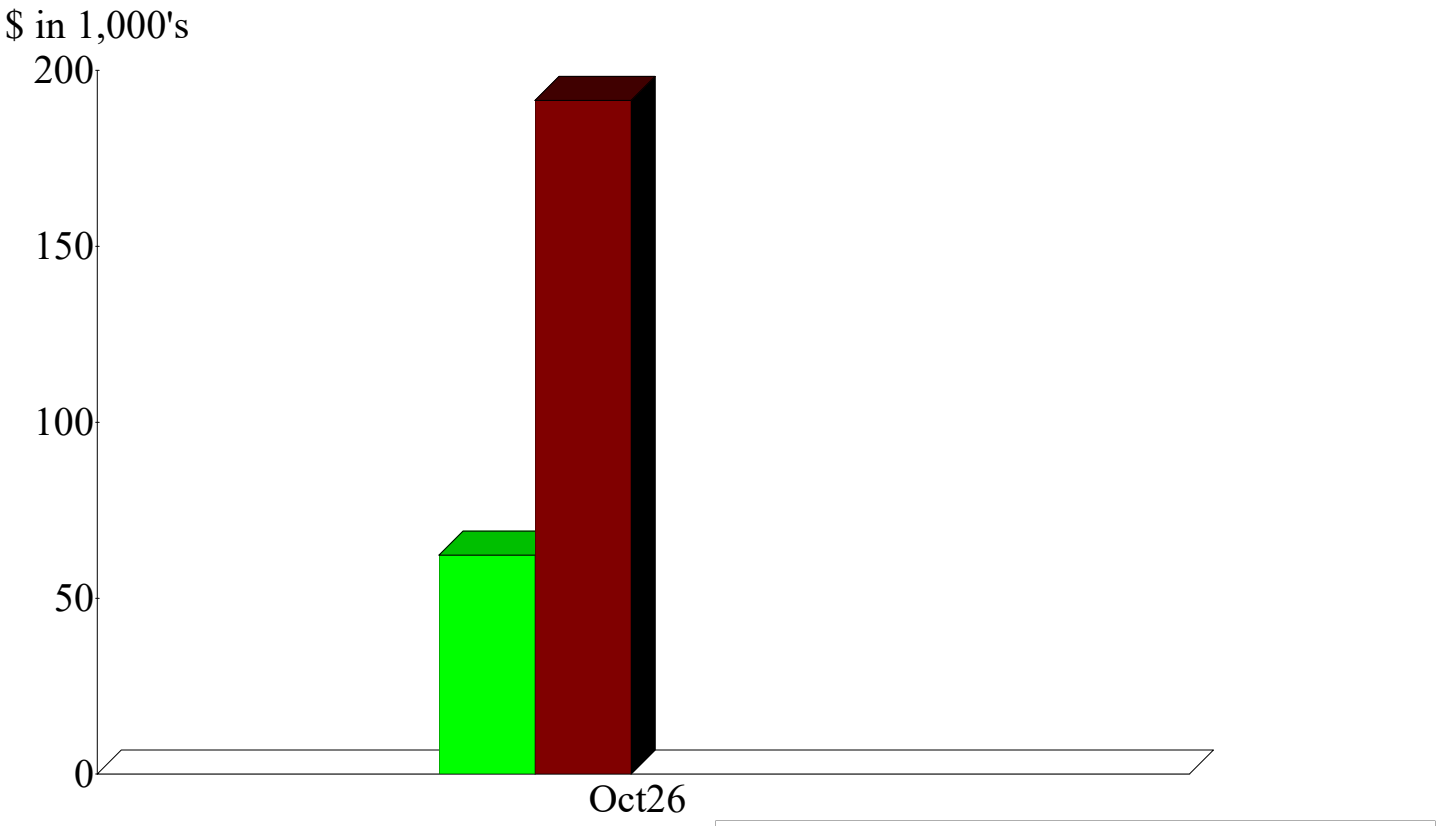
Flow Way Community Development District
Construction Project Fund - Series 2024
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2026

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

Flow Way Community Development District

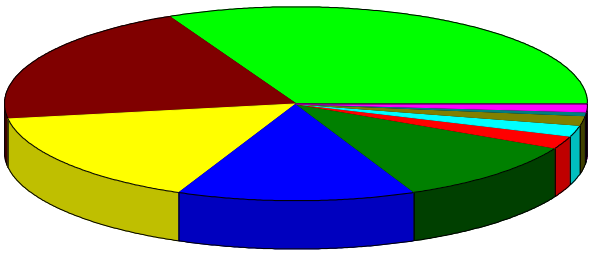
Income and Expense by Month

October 2026



Expense Summary

October 2026



5133400 · Other Contractual S	32.31%
5790000 · Landscaping Services	20.47
5384650 · Lake,Lake Bank & Li	15.92
9099000 · Reserve Allocations	13.35
5134500 · Insurance	10.98
5120000 · Executive	2.18
5370000 · Community Wide Irriga	1.95
5130000 · Financial and Administ	1.65
5380000 · Stormwater Manageme	0.67
5110000 · Legislative	0.52
Total	$191,529.53

By Account