

# River Landing

Community Development District

*Meeting Agenda  
March 17, 2026*

*JPWard and Associates, LLC  
2301 N.E. 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
Phone: (954) 658-4900*

## MEETING AGENDA

**Board of Supervisors**

**Josh Tepper, Chairman**  
**Michael Piendel, Vice-Chairman**  
**Matt Sawyer, Assistant Secretary**  
**Corrin Godlevske, Assistant Secretary**  
**David Wilson, Assistant Secretary**

**James P. Ward, District Manager**  
**2301 N.E. 37<sup>th</sup> Street**  
**Fort Lauderdale, Florida 33308**  
**JimWard@JPWardAssociates.com**  
**Phone: 954.658.4900**

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=m84232d3d99776272015b53ef3f661327>  
✓ Phone: (408) 418-9388 Code: 2348 228 3771; Event Password: Jpward

## MARCH, 2026

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# AGENDA

1. Call to Order & Roll Call

2. Minutes:

I. January 20, 2026 - Regular Meeting.

**Pages 5-10**

3. Consideration of **Resolution 2026-2**, a Resolution of the Board of Supervisors River Landing Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for **Tuesday, May 19, 2026**, at **1:00 P.M.** at the **River Club Amenity Center, 2345 Oxbow Boulevard, Wesley Chapel, Florida 33543.**

**Pages 11 - 25**

4. Consideration of **Resolution 2026-3**, a Resolution of the Board of Supervisors of the River Landing Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

**Pages 26-42**

5. Staff Reports.

- I. District Attorney
- II. District Engineer
- III. District Manager

a) **Important Meeting Dates for Fiscal Year 2026:**

- Tuesday, May 19, 2026 - Public Hearing: Proposed Budget for FY 2027.
- General Election - Qualifying period June 8 - 12, 2026.

b) Financial Statements for the period ending January 31, 2026 (unaudited).

c) Financial Statements for the period ending February 28, 2026 (unaudited).

**Pages 43-64**

6. Supervisor's Requests.

7. Public Comments.

*These are limited to three (3) minutes and individuals are permitted to speak on items not included in the Agenda.*

8. Adjournment.

Meeting Schedule-FY 2026

Tuesday, October 21, 2025

Tuesday, November 18, 2025

Tuesday, December 16, 2025

Tuesday, January 20, 2026

Tuesday, February 17, 2026

Tuesday, March 17, 2026

Tuesday, April 21, 2026

Tuesday, May 19, 2026

Tuesday, June 16, 2026

Tuesday, July 21, 2026

Tuesday, August 18, 2026

Tuesday, September 15, 2026

# AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: Minutes - January 20, 2026 - Regular Meeting.

Item 3: **Resolution 2026-2**, a Resolution of the Board of Supervisors River Landing Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for **Tuesday, May 19, 2026**, at **1:00 P.M.** at the **River Club Amenity Center, 2345 Oxbow Boulevard, Wesley Chapel, Florida 33543**.

Item 4: **Resolution 2026-3**, a Resolution of the Board of Supervisors of the River Landing Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

Item 5: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

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**MINUTES OF MEETING  
RIVER LANDING  
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the River Landing Community  
11 Development District was held on Tuesday, January 20, 2026 at River Club Amenity Center,  
12 2345 Oxbow Boulevard, Wesley Chapel, Florida 33543. It began at 2:00 p.m. and was  
13 presided over by Mr. Josh Tepper, Chairperson, and James P. Ward as Secretary.  
14

15 **Present and constituting a quorum:**

16 Joshua Tepper Chairperson  
17 Matt Sawyer Assistant Secretary  
18 Corrin Godlevske Assistant Secretary  
19

20 **Absent:**

21 Mike Piendel Vice Chair  
22 David Wilson Assistant Secretary  
23

24 **Also present were:**

25 James P. Ward District Manager  
26 Ashley Ligas District Counsel  
27 Victor Barbosa District Engineer  
28 Ben Steets Grau & Associates  
29

30 **Audience:**

31 Christine  
32 Michelle  
33 Lina Alvadallah  
34 Sanjiv Parikh  
35 Greg Burleson  
36

37 All residents' names were not included with the minutes. If a resident did not identify  
38 themselves or the audio file did not pick up the name, the name was not recorded in  
39 these minutes. Portions of these minutes may be transcribed in verbatim.  
40

41 **FIRST ORDER OF BUSINESS**

42 **Call to Order/Roll Call**

43 Mr. Ward called the meeting to order at approximately 2:00 p.m. He conducted roll call; all  
44 Members of the Board were present, with the exception of Supervisor Piendel and Supervisor  
45 Wilson, constituting a quorum.  
46

47 **SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

**October 21, 2025 - Regular Meeting Minutes**

48 Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing  
49 none, he called for a motion.

50  
51 **On MOTION made by Matt Sawyer, seconded by Corrin**  
52 **Godlevske, and with all in favor, the October 21, 2025**  
53 **Regular Meeting Minutes were approved.**

54  
55  
56 **THIRD ORDER OF BUSINESS** **Consideration of Audited Financial Statements**

57  
58 **Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year**  
59 **ended September 30, 2025**

60  
61 Mr. Ward introduced Ben Steets with Grau and Associates who would discuss the audited  
62 financial statements for Fiscal Year 2025 ending September 30, 2025.

63  
64 Mr. Ben Steets with Grau and Associates declared the auditor’s opinion was clean, which  
65 meant Grau and Associates believed the financial statements were fairly presented in  
66 accordance with generally accepted accounting principles (GAP). He indicated the Opinion  
67 Letter was on pages 1 and 2. He stated pages 3-6 were the Management’s Discussion and  
68 Analysis providing a summary overview of the year’s financial activity. He reported pages 7-  
69 12 were basic financial statements including government wide financial statements, fund  
70 level financial statements, the fund level balance sheet, and the fund level income statement.  
71 He stated pages 13-22 were the notes to the financial statements. He reported notes 1  
72 through 4 were standard for government entities in Florida; note 5 was capital assets  
73 (infrastructure improvements); note 6 discussed long term liabilities (bonds and developer  
74 advances); the remaining notes were also standard. He indicated page 23 was the  
75 comparison of the general fund activity for the year to the budget; page 25 contained data  
76 elements required by the State of Florida; pages 26-27 contained the auditor’s report on  
77 internal controls; page 28 was the Florida Statute dealing with investments; and pages 29-30  
78 contained the Management Letter. He stated there were no instances of noncompliance with  
79 Florida Statutes and there were no findings. He concluded the District was in compliance and  
80 Grau issued a clean opinion.

81  
82 Mr. Sawyer asked about page 25 and the unaudited elements.

83  
84 *Mr. Steets: These data elements are not required to be audited. It is supplementary*  
85 *information that the District is providing to the State of Florida. I can tell you the outstanding*  
86 *bond balances do agree with what’s audited in the notes and in the Financial Statements, as*  
87 *do the assessments collected.*

88  
89 Mr. Ward asked if there were any additional questions; hearing none, he called for a motion.

90  
91 **On MOTION made by Matt Sawyer, seconded by Corrin**  
92 **Godlevske, and with all in favor, the Audited Financial**  
93 **Statements for Fiscal Year ending September 30, 2025 were**  
94 **accepted.**

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**FOURTH ORDER OF BUSINESS**                      **Consideration of Proposals**

**Consideration of Proposals to provide Audit Services to the District for Fiscal Years 2026 to 2030**

Mr. Ward stated statute required the Board to go through a competitive proposal process in which the CDD advertised for proposals; the proposals were both qualification and price-point based. He indicated two proposals were received, one from Grau & Associates and the other from Berger, Toombs. He reported staff ranked the proposals including both mandatory elements, technical qualifications, and pricing. He stated Grau was rated 30 and Berger was rated 27 points for technical qualifications; for pricing Grau was rated 35 points and Berger was rated 31 points. He stated the overall price the five year period for Grau was \$27,000 dollars and Berger was \$35,300 dollars. He stated the Board could accept the ranking as presented or rank the proposals as the Board deemed appropriate.

**On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the ranking of the proposals were accepted as presented.**

**FIFTH ORDER OF BUSINESS**                      **Staff Reports**

**I. District Attorney**

No report

**II. District Engineer**

No report.

**III. District Manager**

- a) **Important Meeting Dates for Fiscal Year 2026**  
- **Tuesday, April 14, 2026 - Public Hearing: Proposed Budget for FY 2027**
- b) **Financial Statements for period ending October 31, 2025 (unaudited)**
- c) **Financial Statements for period ending November 30, 2025 (unaudited)**
- d) **Financial Statements for period ending December 31, 2025 (unaudited)**

No report.

**SIXTH ORDER OF BUSINESS**                      **Supervisor’s Requests**

Mr. Ward asked if there were any supervisor’s requests.

Mr. Sawyer asked when the first qualified elector election was.

143 Mr. Ward reported Seats 3 and 4 (Josh and David's seats) would be up for election in  
144 November 2026.

145

146

147 **SEVENTH ORDER OF BUSINESS**                      **Public Comments**

148

149 Mr. Ward asked if there were any public comments.

150

151 Mr. \_\_\_\_\_ asked (indecipherable).

152

153 *Mr. Ward: The election is in November. The qualifying period is in July. We get the qualified*  
154 *elector report April 15<sup>th</sup>, but as of April 15<sup>th</sup> last year we were at like 700 qualified electors,*  
155 *which was over the required threshold.*

156

157 Ms. Lina Alvadallah stated she felt the community was too dark, did not have enough lighting  
158 and this made it unsafe. She asked if a discussion about providing more lighting in the  
159 community could be held. She said the community was deemed a "dark night" or "dark sky"  
160 community. She noted there were a lot of children in the community, and it was unsafe to be  
161 so dark. She asked how to move forward and get more lighting.

162

163 *Mr. Ward: I don't know too much about your lighting other than you have a solar lighting*  
164 *system out here. To the extent that any Community Development District wants to add*  
165 *lighting, it is a capital addition to the system which would require the District to go through the*  
166 *process of levying an assessment. With that additional capital, there would be a public hearing*  
167 *which residents could attend and provide input to the Board about whether they want to add*  
168 *additional lights. My assumption in saying all of this is that you could do this. Then after the*  
169 *public hearing we would be able to levy assessments. It probably would not be able to go into*  
170 *effect until October of 2028 at the earliest at this point.*

171

172 *Ms. Alvadallah: So, this is something that if wanted by the community the residents would*  
173 *have to pay for it, and does that assessment get levied against the CDD amount we are*  
174 *already paying?*

175

176 *Mr. Ward: No, it would be in addition to the existing assessment. That's why I mentioned we*  
177 *would go through a public hearing process with notice to all residents about the levy of an*  
178 *additional assessment for streetlights.*

179

180 *Ms. Alvadallah: How does a community get deemed a "dark night" community? Does the*  
181 *builder make that decision? Am I wrong in saying the CDD provided the infrastructure for the*  
182 *streetlights, but the HOA is maintaining it?*

183

184 *Mr. Ward: They are the streetlights of the CDD, and the HOA does maintain it.*

185

186 *Mr. Matt Sawyer: This is something that as a developer we can make a decision to do and it's*  
187 *all about light pollution. We were trying to be environmentally friendly, in conjunction with our*  
188 *partnership with the National Wildlife Federation and trying to give back to the Earth.*

189

190 *Ms. Alvadallah: With that being said, if we are using solar lighting aren't we already being*  
191 *friendly to the environment?*

192  
193 *Mr. Sawyer: Yes, but light pollution also puts off a large array - if you go look at the dark sky*  
194 *communities you will see a lot of scientific evidence that a dark sky community promotes*  
195 *natural wildlife in the area, so it's something that we as a developer made a decision to do and*  
196 *we are not looking at reverting that.*

197  
198 *Ms. Alvadallah: How can we, as residents, move forward with seeing what that type of*  
199 *assessment would look like? Because it's dangerous in our community. I know you and I, Matt,*  
200 *have spoken about it before and you've heard it discussed at meetings. It's dangerous and a*  
201 *little scary, so I'm wondering if the community can move forward with figuring out how much*  
202 *this would cost us if we wanted to provide more streetlights, especially at some of these big*  
203 *intersections where people are not paying attention to crosswalks.*

204  
205 *Mr. Sawyer: I don't care about additional streetlighting, but it sounds like you want brighter*  
206 *ones.*

207  
208 *Ms. Alvadallah: Additional ones, brighter ones, whatever is going to light this community up*  
209 *because currently what is occurring is that people are out after dark, they are walking, and you*  
210 *cannot see them. Sometimes you can't even see a car until it's coming around a corner*  
211 *because there is no lighting. I don't know if that's going to require brighter lights or additional*  
212 *lights. The community has expressed concern about the community being dangerous and*  
213 *unsafe in general. We need to figure out the proper way to address this concern. We've talked*  
214 *about making the lights brighter, but I don't think anything has been done in this regard.*

215  
216 *Mr. Sawyer: Jim, you want to go out and solicit?*

217  
218 *Mr. Ward: We can ask Atwell whether we could add additional lighting.*

219  
220 *Mr. Sawyer: It could cost \$300,000 dollars to \$500,000 dollars.*

221  
222 *Mr. Ward: It could, easily. I think the solar lights cost \$1,800 dollars to \$2,000 dollars each*  
223 *installed, so this is a big community. Those numbers will add up quickly.*

224  
225 *Ms. Alvadallah continued to discuss specific areas in the community where the low light was*  
226 *dangerous. She said she did not feel this should be the residents' responsibility. She said she*  
227 *understood what the builder was trying to do but felt the entry alone was extremely*  
228 *dangerous. She asked how the lights had become the residents' responsibility.*

229  
230 *Mr. Ward explained once facilities were developed, they became the responsibility of the*  
231 *CDD to own, operate, and/or improve as appropriate. He stated the lighting system was*  
232 *installed and permitted correctly under current county or city ordinances; therefore, it would*  
233 *be the CDD's responsibility to make any improvements the community deemed appropriate.*

234  
235 *Ms. Alvadallah asked how the situation could be evaluated. She asked what the next steps*  
236 *would be because she felt there was a fail in the community lighting infrastructure design.*

237

238 Mr. Sawyer stated the CDD would ask the engineer to meet with the vendor for pricing and  
239 options.

240  
241 Ms. Alvadallah stated she wanted it to be on record that it was a concern of the community.

242  
243 Mr. Sawyer respectfully disagreed that it was a fail on the community; it being a dark sky  
244 community was something Ms. Alvadallah purchased into and it was disclosed as part of the  
245 community.

246  
247 *Ms. Alvadallah: I definitely was never told this was a dark sky community but that's a discussion*  
248 *for another time. As far as where we stand today, it definitely is a fail in the community as far as*  
249 *there is not enough lighting at all. I don't know what the requirements are for a dark sky*  
250 *community or how much lighting there should be, but definitely in certain areas in our*  
251 *community, especially with our landscaping, you can't see anything. This is going to be a*  
252 *problem. It's already a problem. The only thing that hasn't occurred is something tragic at this*  
253 *point. We as residents are raising our hands and saying there is an issue. Let's investigate and*  
254 *make sure that all the proper protocols were followed and if not, what do we do to move*  
255 *forward from that?*

256  
257 Mr. Ward noted Victor Barbosa was present and heard the discussion; he would speak with  
258 Mr. Barbosa after the meeting. He asked if there were any additional questions or comments;  
259 there were none.

260  
261

262 **EIGHTH ORDER OF BUSINESS** **Adjournment**

263  
264 Mr. Ward adjourned the meeting at approximately 2:19 p.m.

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**On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the meeting was adjourned.**

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River Landing Community Development District

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\_\_\_\_\_  
James P. Ward, Secretary

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Josh Tepper, Chairperson

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## RESOLUTION 2026-2

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.**

#### **RECITALS**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors of River Landing Community Development District (the "Board") prior to June 15, 2026, a proposed Budget for Fiscal Year 2027; and

**WHEREAS**, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. INCORPORATION OF WHEREAS CLAUSES.** The foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

**SECTION 2. BUDGET.** The proposed Budget submitted by the District Manager for Fiscal Year 2027 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

**SECTION 3. PUBLIC HEARING.** A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

**DATE: Tuesday, May 19, 2026**  
**HOUR: 1:00 P.M.**  
**LOCATION: River Club**  
**2345 Oxbow Boulevard**  
**Wesley Chapel, Florida 33543**

**SECTION 4. TRANSMITTAL OF BUDGET.** The District Manager is hereby directed to submit a copy of the proposed budget to Pasco County at least 60 days prior to the hearing set above. In accordance with [Section 189.016, Florida Statutes](#), the District's Secretary is directed to post the proposed budget on the District's website at least two days before the Public Hearing date.

**SECTION 5. PUBLICATION.** Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two

(2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

**SECTION 6. SEVERABILITY AND INVALID PROVISIONS.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**SECTION 7. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 8. PROVIDING FOR AN EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 17th day of March 2026.

**ATTEST:**

**RIVER LANDING COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Josh Tepper, Chairperson

**Exhibit A:** Proposed Fiscal Year 2027 Budget

# River Landing

Community Development District

## *Proposed Budget Fiscal Year 2027*

Prepared By:

*JPWard and Associates, LLC*

*2301 N.E. 37<sup>th</sup> Street*

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

**River Landing Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 2/19/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
<b>Revenues and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	- Cash Available to Partially Fund Operations
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 306,175	\$ 272,683	\$ 306,175	\$ 327,898	Assessments from Property Owners
<b>Total Revenue and Other Sources</b>	<b>\$ 306,175</b>	<b>\$ 272,683</b>	<b>\$ 306,175</b>	<b>\$ 327,898</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	- Statutory Required Fees (Waived By Board)
<b>Executive</b>					
Professional - Management	\$ 47,000	\$ 19,583	\$ 47,000	\$ 50,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 5,700	\$ 7,200	\$ 7,200	\$ 5,200	Statutory required annual audit
Accounting Services	\$ 34,000	\$ 14,167	\$ 34,000	\$ 44,000	Accounting (Added Series 2025 Bonds)
Assessment Roll Preparation	\$ 34,000	\$ 14,167	\$ 34,000	\$ 44,000	Required Preparation of Rolls - (Added Series 2025 Bonds)
Arbitrage Rebate Fees	\$ 1,500	\$ 500	\$ 1,500	\$ 1,500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Legal Advertising	\$ 2,800	\$ 198	\$ 3,500	\$ 3,000	Statutory Required Legal Advertising
Trustee Services	\$ 15,480	\$ 4,246	\$ 12,739	\$ 12,739	Trust Fees for Bonds (Added Series 2025 Bonds)
Dissemination Agent Services	\$ 6,000	\$ -	\$ 7,000	\$ 7,000	Required SEC Reporting for Bonds
Bond Amortization Schedules	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	
Property Appraiser Fees	\$ 150	\$ -	\$ 350	\$ 400	Annual Fee
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
<b>Communications and Freight Services</b>					
Postage, Freight & Messenger	\$ 500	\$ 13	\$ 430	\$ 500	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	\$ 2,400	\$ 1,200	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web Sites

**River Landing Community Development District  
General Fund - Budget  
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 2/19/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
<b>Insurance</b>	\$ 22,289	\$ 23,374	\$ 23,374	\$ 23,874	General Liability, D&O Liability, Street Lights Property/Liability Insurance
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>	\$ 100	\$ -	\$ 300	\$ 300	Agenda books and copies
<b>Legal Services</b>					
General Counsel	\$ 10,000	\$ 110	\$ 7,500	\$ 8,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ 5,000	\$ 1,475	\$ 7,500	\$ 10,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	N/A for FY 2027
<b>Other Physical Environment</b>					
Repairs and Maintenance					
Wetland Maintenance	\$ 100,000	\$ 38,900	\$ 91,500	\$ 95,000	Wetland Maintenance for Single Family Homes
<b>Reserves</b>					
Extraordinary Capital or Additional Operations	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 17,331	\$ -	\$ 17,331	\$ 18,560	
<b>Total Expenditures and Other Uses</b>	<b>\$ 306,175</b>	<b>\$ 125,308</b>	<b>\$ 299,048</b>	<b>\$ 327,898</b>	
<b>Fund Balances:</b>					
<b>Change from Current Year Operations</b>	\$ -	\$ 147,375	\$ 7,126	\$ -	Cash Over (Short) at Fiscal Year End
<b>Fund Balance - *Beginning</b>	<b>\$ 202,514</b>		<b>\$ 202,514</b>	<b>\$ 209,640</b>	
Current Year Reserve Appropriation	\$ -		\$ -	\$ -	Budgeted Funds for Long Term Capital Planning
<b>Total Fund Balance</b>	<b>\$ 202,514</b>		<b>\$ 209,640</b>	<b>\$ 209,640</b>	

\*Beginning Fund Balance at 10/1/2025 per audited financial statements

**River Landing Community Development District  
General Fund - Budget  
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 2/19/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
<b>Fund Balance - Allocations/Use of Funds</b>					
Extraordinary Capital/Operations	\$ 125,970		\$ 134,878	\$ 127,666	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 76,544		\$ 74,762	\$ 81,975	Required to Meet Cash Needs until Assessment Rec'd.
<b>Total Fund Balance</b>	<b>\$ 202,514</b>		<b>\$ 209,640</b>	<b>\$ 209,640</b>	

Description of Product:	FY 2026	FY 2027	
<b>Townhouse: (excludes Preserve)</b>			
Assessment Rate	\$ 229.51	\$ 261.73	
CAP Rate:	\$ 320.50	\$ 314.08	
<b>Single Family:</b>			
Added Assessment Rate (Preserve)	\$ 171.77	\$ 165.04	
Total Assessment Rate (Single Family)	\$ 401.29	\$ 426.77	
Cap Rate:	\$ 481.54	\$ 512.13	
<b>Total Units Subject to Assessment</b>	<b>870</b>	<b>865</b>	Final Unit Counts AFTER all Land Platted
Single Family Units Subject to Preserve Assessment	620	615	Final Unit Counts AFTER all Land Platted
Townhome Units - Total	250	250	Final Unit Counts AFTER all Land Platted
<b>Adopted Cap Rate: (Adopted FY25)</b>			
Cap Rate: TOWNHOUSE	\$ 320.50	\$ 320.50	Adopted CAP Rate (For Townhomes FY 2025)
Cap Rate: SINGLE FAMILY	\$ 481.54	\$ 481.54	Revised for Preserve Maintenance

**River Landing Community Development District**  
**Debt Service Fund - Series 2020A Bonds - Budget**  
**Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 2/19/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Reserve Account	\$ 11,110	\$ 4,018	\$ 9,642	\$ 8,678
Revenue Account	\$ 12,554	\$ 5,248	\$ 12,596	\$ 11,336
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 527,685	\$ 464,570	\$ 527,685	\$ 527,685
<b>Total Revenue and Other Sources</b>	<b>\$ 551,349</b>	<b>\$ 473,836</b>	<b>\$ 549,924</b>	<b>\$ 547,700</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	\$ 175,000	\$ -	\$ 175,000	\$ 180,000
Interest Expense	\$ 331,890	\$ 165,945	\$ 331,890	\$ 325,590
<b>Other Fees and Charges</b>				
Discounts/Collection Costs	\$ 35,482	\$ -	\$ 35,482	\$ 35,391
<b>Total Expenditures and Other Uses</b>	<b>\$ 542,372</b>	<b>\$ 165,945</b>	<b>\$ 542,372</b>	<b>\$ 540,981</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 8,977	\$ 307,891	\$ 7,551	\$ 6,718
<b>Fund Balance - Beginning</b>	\$ 545,956	\$ 545,956	\$ 545,956	\$ 553,508
<b>Fund Balance - Ending</b>	<b>\$ 554,933</b>	<b>\$ 853,848</b>	<b>\$ 553,508</b>	<b>\$ 560,226</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 253,546
Restricted for November 1, 2027 Interest Payment	\$ 159,555
<b>Total - Restricted Fund Balance:</b>	<b>\$ 413,101</b>

Description of Product:	Number of Units	FY 2026 Rate	FY 2027 Rate
Townhouse (20')	126	\$ 495.08	\$ 495.08
Single Family 50' - 55'	88	\$ 1,287.22	\$ 1,287.22
Single Family 60' - 64'	63	\$ 1,534.76	\$ 1,534.76
Single Family 65' - 69'	41	\$ 1,609.02	\$ 1,609.02
Single Family 70' - 74'	12	N/A	N/A
Single Family 75' - 79'	102	\$ 1,856.57	\$ 1,856.57
<b>Total:</b>	<b>432</b>		

River Landing Community Development District

Debt Service Fund - Series 2020A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 8,585,000	Varies			
5/1/2024		\$ 175,000	3.000%	\$ 171,168.75		
11/1/2024				\$ 168,495.00	\$ 168,495.00	\$ 8,095,000
5/1/2025		\$ 170,000	3.000%	\$ 168,495.00		
11/1/2025				\$ 165,945.00	\$ 504,440.00	\$ 7,925,000
5/1/2026		\$ 175,000	3.600%	\$ 165,945.00		
11/1/2026				\$ 162,795.00	\$ 503,740.00	\$ 7,750,000
5/1/2027		\$ 180,000	3.600%	\$ 162,795.00		
11/1/2027				\$ 159,555.00	\$ 502,350.00	\$ 7,570,000
5/1/2028		\$ 190,000	3.600%	\$ 159,555.00		
11/1/2028				\$ 156,135.00	\$ 505,690.00	\$ 7,380,000
5/1/2029		\$ 195,000	3.600%	\$ 156,135.00		
11/1/2029				\$ 152,625.00	\$ 503,760.00	\$ 7,185,000
5/1/2030		\$ 205,000	3.600%	\$ 152,625.00		
11/1/2030				\$ 148,935.00	\$ 506,560.00	\$ 6,980,000
5/1/2031		\$ 210,000	4.125%	\$ 148,935.00		
11/1/2031				\$ 144,603.75	\$ 503,538.75	\$ 6,770,000
5/1/2032		\$ 220,000	4.125%	\$ 144,603.75		
11/1/2032				\$ 140,066.25	\$ 504,670.00	\$ 6,550,000
5/1/2033		\$ 230,000	4.125%	\$ 140,066.25		
11/1/2033				\$ 135,322.50	\$ 505,388.75	\$ 6,320,000
5/1/2034		\$ 240,000	4.125%	\$ 135,322.50		
11/1/2034				\$ 130,372.50	\$ 505,695.00	\$ 6,080,000
5/1/2035		\$ 250,000	4.125%	\$ 130,372.50		
11/1/2035				\$ 125,216.25	\$ 505,588.75	\$ 5,830,000
5/1/2036		\$ 260,000	4.125%	\$ 125,216.25		
11/1/2036				\$ 119,853.75	\$ 505,070.00	\$ 5,570,000
5/1/2037		\$ 270,000	4.125%	\$ 119,853.75		
11/1/2037				\$ 114,285.00	\$ 504,138.75	\$ 5,300,000
5/1/2038		\$ 280,000	4.125%	\$ 114,285.00		
11/1/2038				\$ 108,510.00	\$ 502,795.00	\$ 5,020,000
5/1/2039		\$ 295,000	4.125%	\$ 108,510.00		
11/1/2039				\$ 102,425.63	\$ 505,935.63	\$ 4,725,000
5/1/2040		\$ 305,000	4.125%	\$ 102,425.63		
11/1/2040				\$ 96,135.00	\$ 503,560.63	\$ 4,420,000
5/1/2041		\$ 320,000	4.350%	\$ 96,135.00		
11/1/2041				\$ 89,175.00	\$ 505,310.00	\$ 4,100,000
5/1/2042		\$ 335,000	4.350%	\$ 89,175.00		
11/1/2042				\$ 81,888.75	\$ 506,063.75	\$ 3,765,000
5/1/2043		\$ 350,000	4.350%	\$ 81,888.75		
11/1/2043				\$ 74,276.25	\$ 506,165.00	\$ 3,415,000
5/1/2044		\$ 365,000	4.350%	\$ 74,276.25		
11/1/2044				\$ 66,337.50	\$ 505,613.75	\$ 3,050,000
5/1/2045		\$ 380,000	4.350%	\$ 66,337.50		
11/1/2045				\$ 58,072.50	\$ 504,410.00	\$ 2,670,000
5/1/2046		\$ 395,000	4.350%	\$ 58,072.50		
11/1/2046				\$ 49,481.25	\$ 502,553.75	\$ 2,275,000

Prepared By:

JPWard and Associates, LLC

River Landing Community Development District

Debt Service Fund - Series 2020A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
5/1/2047		\$ 415,000	4.350%	\$ 49,481.25		
11/1/2047				\$ 40,455.00	\$ 504,936.25	\$ 1,860,000
5/1/2048		\$ 435,000	4.350%	\$ 40,455.00		
11/1/2048				\$ 30,993.75	\$ 506,448.75	\$ 1,425,000
5/1/2049		\$ 455,000	4.350%	\$ 30,993.75		
11/1/2049				\$ 21,097.50	\$ 507,091.25	\$ 970,000
5/1/2050		\$ 475,000	4.350%	\$ 21,097.50		
11/1/2050				\$ 10,766.25	\$ 506,863.75	\$ 495,000
5/1/2051		\$ 495,000	4.350%	\$ 10,766.25	\$ 505,766.25	\$ -
		<b>\$ 8,585,000</b>		<b>\$ 6,894,502.20</b>	<b>\$ 15,133,333.45</b>	

Par Outstanding at 9/30/2027 \$ 7,570,000

**River Landing Community Development District**  
**Debt Service Fund - Series 2023A Bonds - Budget**  
**Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 2/19/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Reserve Account	\$ 5,916	\$ 2,139	\$ 5,134	\$ 4,621
Revenue Account	\$ 3,753	\$ 1,779	\$ 4,268	\$ 3,842
Capitalized Interest Account	\$ 74	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 286,992	\$ 253,015	\$ 286,992	\$ 286,992
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue and Other Sources</b>	<b>\$ 296,735</b>	<b>\$ 256,933</b>	<b>\$ 296,395</b>	<b>\$ 295,455</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Interest Expense	\$ 209,613	\$ 104,806	\$ 209,613	\$ 206,733
<b>Other Fees and Charges</b>				
Discounts/Collection Costs	\$ 18,901		\$ 18,901	\$ 18,901
Interfund Transfers Out	\$ -	\$ 2,139	\$ 2,139	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 288,513</b>	<b>\$ 106,946</b>	<b>\$ 290,653</b>	<b>\$ 285,633</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 8,221	\$ 149,988	\$ 5,742	\$ 9,821
<b>Fund Balance - Beginning</b>	\$ 291,020	\$ 291,020	\$ 291,020	\$ 296,762
<b>Fund Balance - Ending</b>	<b>\$ 299,241</b>	<b>\$ 441,008</b>	<b>\$ 296,762</b>	<b>\$ 306,584</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 135,006
Restricted for November 1, 2027 Interest Payment	\$ 101,926
<b>Total - Restricted Fund Balance:</b>	<b>\$ 236,933</b>

Description of Product:	Number of Units	FY 2026 Rate	FY 2027 Rate
Townhouse (20')	68	\$ 533.69	\$ 533.69
Single Family 50' - 55'	79	\$ 1,387.60	\$ 1,387.60
Single Family 60' - 64'	26	\$ 1,654.44	\$ 1,654.44
Single Family 65' - 69'	15	\$ 1,734.49	\$ 1,734.49
Single Family 70' - 74'	0	N/A	N/A
Single Family 75' - 79'	36	\$ 2,001.34	\$ 2,001.34
<b>Total:</b>	<b>224</b>		

**River Landing Community Development District**

**Debt Service Fund - Series 2023A**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
<b>Par Amount Issued:</b>		<b>\$ 3,870,000</b>	<b>Varies</b>			
11/1/2023				\$ 87,150.85		
5/1/2024		\$ 55,000	4.800%	\$ 107,446.25	\$ 249,597.10	\$ 3,815,000
11/1/2024				\$ 106,126.25		
5/1/2025		\$ 55,000	4.800%	\$ 106,126.25	\$ 267,252.50	\$ 3,760,000
11/1/2025				\$ 104,806.25		
5/1/2026		\$ 60,000	4.800%	\$ 104,806.25	\$ 269,612.50	\$ 3,700,000
11/1/2026				\$ 103,366.25		
5/1/2027		\$ 60,000	4.800%	\$ 103,366.25	\$ 266,732.50	\$ 3,640,000
11/1/2027				\$ 101,926.25		
5/1/2028		\$ 65,000	4.800%	\$ 101,926.25	\$ 268,852.50	\$ 3,575,000
11/1/2028				\$ 100,366.25		
5/1/2029		\$ 70,000	4.800%	\$ 100,366.25	\$ 270,732.50	\$ 3,505,000
11/1/2029				\$ 98,686.25		
5/1/2030		\$ 70,000	4.800%	\$ 98,686.25	\$ 267,372.50	\$ 3,435,000
11/1/2030				\$ 97,006.25		
5/1/2031		\$ 75,000	5.500%	\$ 97,006.25	\$ 269,012.50	\$ 3,360,000
11/1/2031				\$ 94,943.75		
5/1/2032		\$ 80,000	5.500%	\$ 94,943.75	\$ 269,887.50	\$ 3,280,000
11/1/2032				\$ 92,743.75		
5/1/2033		\$ 85,000	5.500%	\$ 92,743.75	\$ 270,487.50	\$ 3,195,000
11/1/2033				\$ 90,406.25		
5/1/2034		\$ 90,000	5.500%	\$ 90,406.25	\$ 270,812.50	\$ 3,105,000
11/1/2034				\$ 87,931.25		
5/1/2035		\$ 95,000	5.500%	\$ 87,931.25	\$ 270,862.50	\$ 3,010,000
11/1/2035				\$ 85,318.75		
5/1/2036		\$ 100,000	5.500%	\$ 85,318.75	\$ 270,637.50	\$ 2,910,000
11/1/2036				\$ 82,568.75		
5/1/2037		\$ 105,000	5.500%	\$ 82,568.75	\$ 270,137.50	\$ 2,805,000
11/1/2037				\$ 79,681.25		
5/1/2038		\$ 110,000	5.500%	\$ 79,681.25	\$ 269,362.50	\$ 2,695,000
11/1/2038				\$ 76,656.25		
5/1/2039		\$ 120,000	5.500%	\$ 76,656.25	\$ 273,312.50	\$ 2,575,000
11/1/2039				\$ 73,356.25		
5/1/2040		\$ 125,000	5.500%	\$ 73,356.25	\$ 271,712.50	\$ 2,450,000
11/1/2040				\$ 69,918.75		
5/1/2041		\$ 130,000	5.500%	\$ 69,918.75	\$ 269,837.50	\$ 2,320,000
11/1/2041				\$ 66,343.75		
5/1/2042		\$ 140,000	5.500%	\$ 66,343.75	\$ 272,687.50	\$ 2,180,000

Prepared By:

**JPWard and Associates, LLC**

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
11/1/2042				\$ 62,493.75		
5/1/2043		\$ 145,000	5.500%	\$ 62,493.75	\$ 269,987.50	\$ 2,035,000
11/1/2043				\$ 58,506.25		
5/1/2044		\$ 155,000	5.750%	\$ 58,506.25	\$ 272,012.50	\$ 1,880,000
11/1/2044				\$ 54,050.00		
5/1/2045		\$ 165,000	5.750%	\$ 54,050.00	\$ 273,100.00	\$ 1,715,000
11/1/2045				\$ 49,306.25		
5/1/2046		\$ 175,000	5.750%	\$ 49,306.25	\$ 273,612.50	\$ 1,540,000
11/1/2046				\$ 44,275.00		
5/1/2047		\$ 185,000	5.750%	\$ 44,275.00	\$ 273,550.00	\$ 1,355,000
11/1/2047				\$ 38,956.25		
5/1/2048		\$ 195,000	5.750%	\$ 38,956.25	\$ 272,912.50	\$ 1,160,000
11/1/2048				\$ 33,350.00		
5/1/2049		\$ 205,000	5.750%	\$ 33,350.00	\$ 271,700.00	\$ 955,000
11/1/2049				\$ 27,456.25		
5/1/2050		\$ 220,000	5.750%	\$ 27,456.25	\$ 274,912.50	\$ 735,000
11/1/2050				\$ 21,131.25		
5/1/2051		\$ 230,000	5.750%	\$ 21,131.25	\$ 272,262.50	\$ 505,000
11/1/2051				\$ 14,518.75		
5/1/2052		\$ 245,000	5.750%	\$ 14,518.75	\$ 274,037.50	\$ 260,000
11/1/2052				\$ 7,475.00		
5/1/2053		\$ 260,000	5.750%	\$ 7,475.00	\$ 274,950.00	\$ -
		<b>\$ 3,870,000</b>		<b>\$ 4,241,939.60</b>	<b>\$ 8,111,939.60</b>	

Par Outstanding at 9/30/2027 \$ 3,640,000.00

**River Landing Community Development District**  
**Debt Service Fund - Series 2025 Bonds - Budget**  
**Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 2/19/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ 255,178	\$ -	\$ 255,178	\$ -
<b>Interest Income</b>				
Reserve Account	\$ 760	\$ 900	\$ 2,161	\$ 1,945
Revenue Account	\$ 1,520	\$ 1,036	\$ 2,486	\$ 2,237
Prepayment Account	\$ -	\$ 270	\$ 647	\$ 583
Capitalized Interest Account	\$ -	\$ 646	\$ 646	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 377,570	\$ 338,594	\$ 377,570	\$ 372,659
Special Assessment - Prepayment	\$ -	\$ 25,698	\$ 25,698	\$ -
<b>Interfund Transfers In</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue and Other Sources</b>	<b>\$ 635,029</b>	<b>\$ 367,144</b>	<b>\$ 664,386</b>	<b>\$ 377,424</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	\$ 80,000	\$ -	\$ 80,000	\$ 80,000
Principal Debt Service - Early Redemptions	\$ -	\$ 30,000	\$ 30,000	\$ -
Interest Expense	\$ 273,253	\$ 137,029	\$ 272,850	\$ 268,283
<b>Other Fees and Charges</b>				
Discounts/Collection Costs	\$ 18,901	\$ -	\$ 18,901	\$ 24,380
<b>Interfund Transfers Out</b>	\$ -	\$ 2,611	\$ 2,611	\$ -
<b>Total Expenditures and Other Uses</b>	<b>\$ 372,153</b>	<b>\$ 169,640</b>	<b>\$ 404,362</b>	<b>\$ 372,662</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 262,875	\$ 197,504	\$ 260,024	\$ 4,761
<b>Fund Balance - Beginning</b>	\$ 259,070	\$ 259,070	\$ 259,070	\$ 519,095
<b>Fund Balance - Ending</b>	<b>\$ 521,946</b>	<b>\$ 456,574</b>	<b>\$ 519,095</b>	<b>\$ 523,856</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 88,191
Restricted for November 1, 2027 Interest Payment	\$ 132,461
<b>Total - Restricted Fund Balance:</b>	<b>\$ 220,652</b>

Description of Product:	Number of Units	FY 2026 Rate	FY 2027 Rate
Townhouse (20')	56	\$ 535.01	\$ 535.01
Single Family 50' - 55'	51	\$ 1,926.01	\$ 1,926.01
Single Family 60' - 64'	59	\$ 2,247.00	\$ 2,247.00
Single Family 65' - 69'	0	\$ -	\$ -
Single Family 70' - 74'	0	\$ -	\$ -
Single Family 75' - 79'	42	\$ 2,664.26	\$ 2,664.26
<b>Total:</b>	<b>208</b>		

**River Landing Community Development District**

**Debt Service Fund - Series 2025A**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
<b>Par Amount Issued:</b>		<b>\$ 5,245,000</b>	<b>Varies</b>			
5/1/2025		\$ -		\$ 30,361.39	\$ 30,361.39	\$ 5,245,000
11/1/2025	\$ 30,000.00			\$ 136,626.25		\$ 5,215,000
5/1/2026		\$ 80,000	4.200%	\$ 135,821.25	\$ 382,447.50	\$ 5,135,000
11/1/2026				\$ 134,141.25		
5/1/2027		\$ 80,000	4.200%	\$ 134,141.25	\$ 348,282.50	\$ 5,055,000
11/1/2027				\$ 132,461.25		
5/1/2028		\$ 85,000	4.200%	\$ 132,461.25	\$ 349,922.50	\$ 4,970,000
11/1/2028				\$ 130,676.25		
5/1/2029		\$ 90,000	4.200%	\$ 130,676.25	\$ 351,352.50	\$ 4,880,000
11/1/2029				\$ 128,786.25		
5/1/2030		\$ 95,000	4.200%	\$ 128,786.25	\$ 352,572.50	\$ 4,785,000
11/1/2030				\$ 126,791.25		
5/1/2031		\$ 95,000	4.200%	\$ 126,791.25	\$ 348,582.50	\$ 4,690,000
11/1/2031				\$ 124,796.25		
5/1/2032		\$ 100,000	4.200%	\$ 124,796.25	\$ 349,592.50	\$ 4,590,000
11/1/2032				\$ 122,696.25		
5/1/2033		\$ 105,000	5.200%	\$ 122,696.25	\$ 350,392.50	\$ 4,485,000
11/1/2033				\$ 119,966.25		
5/1/2034		\$ 110,000	5.200%	\$ 119,966.25	\$ 349,932.50	\$ 4,375,000
11/1/2034				\$ 117,106.25		
5/1/2035		\$ 115,000	5.200%	\$ 117,106.25	\$ 349,212.50	\$ 4,260,000
11/1/2035				\$ 114,116.25		
5/1/2036		\$ 125,000	5.200%	\$ 114,116.25	\$ 353,232.50	\$ 4,135,000
11/1/2036				\$ 110,866.25		
5/1/2037		\$ 130,000	5.200%	\$ 110,866.25	\$ 351,732.50	\$ 4,005,000
11/1/2037				\$ 107,486.25		
5/1/2038		\$ 135,000	5.200%	\$ 107,486.25	\$ 349,972.50	\$ 3,870,000
11/1/2038				\$ 103,976.25		
5/1/2039		\$ 145,000	5.200%	\$ 103,976.25	\$ 352,952.50	\$ 3,725,000
11/1/2039				\$ 100,206.25		
5/1/2040		\$ 150,000	5.200%	\$ 100,206.25	\$ 350,412.50	\$ 3,575,000
11/1/2040				\$ 96,306.25		
5/1/2041		\$ 160,000	5.200%	\$ 96,306.25	\$ 352,612.50	\$ 3,415,000
11/1/2041				\$ 92,146.25		
5/1/2042		\$ 170,000	5.200%	\$ 92,146.25	\$ 354,292.50	\$ 3,245,000
11/1/2042				\$ 87,726.25		
5/1/2043		\$ 180,000	5.200%	\$ 87,726.25	\$ 355,452.50	\$ 3,065,000
11/1/2043				\$ 83,046.25		
5/1/2044		\$ 185,000	5.200%	\$ 83,046.25	\$ 351,092.50	\$ 2,880,000

Prepared By:

**JPWard and Associates, LLC**

**River Landing Community Development District**

**Debt Service Fund - Series 2025A**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
11/1/2044				\$ 78,236.25		
5/1/2045		\$ 195,000	5.200%	\$ 78,236.25	\$ 351,472.50	\$ 2,685,000
11/1/2045				\$ 73,166.25		
5/1/2046		\$ 205,000	5.450%	\$ 73,166.25	\$ 351,332.50	\$ 2,480,000
11/1/2046				\$ 67,580.00		
5/1/2047		\$ 220,000	5.450%	\$ 67,580.00	\$ 355,160.00	\$ 2,260,000
11/1/2047				\$ 61,585.00		
5/1/2048		\$ 230,000	5.450%	\$ 61,585.00	\$ 353,170.00	\$ 2,030,000
11/1/2048				\$ 55,317.50		
5/1/2049		\$ 245,000	5.450%	\$ 55,317.50	\$ 355,635.00	\$ 1,785,000
11/1/2049				\$ 48,641.25		
5/1/2050		\$ 260,000	5.450%	\$ 48,641.25	\$ 357,282.50	\$ 1,525,000
11/1/2050				\$ 41,556.25		
5/1/2051		\$ 270,000	5.450%	\$ 41,556.25	\$ 353,112.50	\$ 1,255,000
11/1/2051				\$ 34,198.75		
5/1/2052		\$ 290,000	5.450%	\$ 34,198.75	\$ 358,397.50	\$ 965,000
11/1/2052				\$ 26,296.25		
5/1/2053		\$ 305,000	5.450%	\$ 26,296.25	\$ 357,592.50	\$ 660,000
11/1/2053				\$ 17,985.00		
5/1/2054		\$ 320,000	5.450%	\$ 17,985.00	\$ 355,970.00	\$ 340,000
11/1/2054				\$ 9,265.00		
5/1/2055		\$ 340,000	5.450%	\$ 9,265.00	\$ 358,530.00	\$ -
		<b>\$ 5,245,000</b>		<b>\$ 5,397,058.89</b>	<b>\$ 10,642,058.89</b>	

Par Outstanding at 9/30/2027 \$ 5,055,000.00

## **RESOLUTION 2026-3**

### **A RESOLUTION THE POLICY OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS AUTHORIZING THE ADOPTION OF THE STATEWIDE MUTUAL AID AGREEMENT AND PROVIDING FOR AN EFFECTIVE DATE.**

#### **RECITALS**

**WHEREAS**, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

**WHEREAS**, the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the state or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

**WHEREAS**, this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

#### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT THAT:**

**SECTION 1.** In order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

**SECTION 2.** The District reserves the right to change, modify or withdraw this Resolution in its sole discretion, except as to actions, demand or other claims based on acts or omissions that occurred before the effective change, modification, or withdrawal of this Resolution.

**SECTION 3.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**SECTION 4.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict

**SECTION 5.** This Resolution shall become effective immediately upon passage.

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT  
RESOLUTION 2026-3**

**March 17, 2026**

**PASSED AND ADOPTED** by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 17th day of March, 2026.

**ATTEST:**

**RIVER LANDING COMMUNITY  
DEVELOPMENT DISTRICT**

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James P. Ward, Secretary

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Josh Tepper, Chairperson



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## **STATEWIDE MUTUAL AID AGREEMENT - 2023**

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management (“the Division”) and the local government (“Participating Party”) signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

### **ARTICLE I: DEFINITIONS**

As used in this Agreement, the following expressions shall have the following meanings:

- A. The “Agreement” is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement (“SMAA”).



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

## ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

## ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

## ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)<sup>1</sup>.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

## ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

<sup>1</sup> FDEM approved documents such as activity logs and mutual aid forms can be found at:  
[https://portal.floridadisaster.org/projects/FROC/FROC\\_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D](https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D)



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

## ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

## ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

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## ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

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supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

## ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

## ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

## ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

## **ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT**

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

***NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.***

*The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.*

*FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.*

**IN WITNESS WHEREOF**, the Parties have duly executed this Agreement on the date specified below:



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

## FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

By: \_\_\_\_\_ Date: \_\_\_\_\_

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_  
RIVER LANDING  
COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: James P. Ward, Secretary

Title: Josh Tepper, Chairman

Date: \_\_\_\_\_

Approved as to Form:

By: \_\_\_\_\_

Jere Earlywine, District Attorney



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. \_\_\_\_\_

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by \_\_\_\_\_

\_\_\_\_\_ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

I certify that the foregoing is an accurate copy of the Resolution adopted by

\_\_\_\_\_ on \_\_\_\_\_.

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_



# River Landing

Community Development District

*Financial Statements*  
*January 31, 2026*

*JPWard and Associates, LLC*  
2301 N.E. 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
Phone: (954) 658-4900

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**River Landing Community Development District  
Balance Sheet  
for the Period Ending January 31, 2026**

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Projects Funds		General Long Term Debt	General Fixed Assets					
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025							
<b>Assets</b>													
<b>Cash and Investments</b>													
General Fund - Invested Cash	\$ 358,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,939	
Debt Service Fund													
Reserve Account	-	253,546	135,006	88,191	-	-	-	-	-	-	-	476,743	
Revenue Account	-	572,853	299,943	333,656	-	-	-	-	-	-	-	1,206,451	
Prepayment Account	-	286	-	56,911	-	-	-	-	-	-	-	57,196	
<b>Due from Other Funds</b>													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Accounts Receivable</b>													
Unamortized Prem/Discount on Bonds Payable	-	14,596	-	-	-	2,489	-	-	-	-	-	17,085	
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	-	1,276,229	-	-	-	-	1,276,229	
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	15,653,771	-	-	-	-	15,653,771	
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	-	-	-	13,461,392	13,461,392	
<b>Total Assets</b>	<b>\$ 358,939</b>	<b>\$ 841,280</b>	<b>\$ 434,949</b>	<b>\$ 478,757</b>	<b>\$ -</b>	<b>\$ 2,489</b>	<b>\$ 16,930,000</b>	<b>\$ 13,461,392</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,507,806</b>	

**River Landing Community Development District  
Balance Sheet  
for the Period Ending January 31, 2026**

	Governmental Funds									
	General Fund	Debt Service Funds			Capital Projects Funds			Account Groups		Totals (Memorandum Only)
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets		
<b>Liabilities</b>										
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	395,553	102,331	-	-	-	497,884
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>										
Current Portion (Due Within 12 Months)										
Series 2020A	-	-	-	-	-	-	175,000	-	-	175,000
Series 2023A	-	-	-	-	-	-	60,000	-	-	60,000
Series 2025	-	-	-	-	-	-	80,000	-	-	80,000
Long Term										
Series 2020A	-	-	-	-	-	-	7,750,000	-	-	7,750,000
Series 2023A	-	-	-	-	-	-	3,700,000	-	-	3,700,000
Series 2025	-	-	-	-	-	-	5,165,000	-	-	5,165,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,553</u>	<u>\$ 102,331</u>	<u>\$ 16,930,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,427,884</u>
<b>Fund Equity and Other Credits</b>										
Investment in General Fixed Assets	-	-	-	-	-	-	-	13,461,392	-	13,461,392
<b>Fund Balance</b>										
<b>Restricted</b>										
Beginning: October 1, 2025 (Unaudited)	-	545,956	291,020	259,070	(397,511)	(102,520)	-	-	-	596,016
Results from Current Operations	-	295,324	143,929	219,686	1,958	2,678	-	-	-	663,576
<b>Unassigned</b>										
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	-	202,514
Results from Current Operations	156,424	-	-	-	-	-	-	-	-	156,424
<b>Total Fund Equity and Other Credits</b>	<u>\$ 358,939</u>	<u>\$ 841,280</u>	<u>\$ 434,949</u>	<u>\$ 478,757</u>	<u>\$ (395,553)</u>	<u>\$ (99,841)</u>	<u>\$ -</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 15,079,923</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 358,939</u>	<u>\$ 841,280</u>	<u>\$ 434,949</u>	<u>\$ 478,757</u>	<u>\$ -</u>	<u>\$ 2,489</u>	<u>\$ 16,930,000</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 32,507,806</u>

**River Landing Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	8,857	266,736	306,175	87%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(17,331)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 8,857</b>	<b>\$ 266,736</b>	<b>\$ 288,844</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	3,917	15,667	47,000	33%
<b>Financial and Administrative</b>				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	11,333	34,000	33%
Assessment Roll Services	2,833	11,333	34,000	33%
Arbitrage Rebate Services	-	-	1,500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	198	2,800	7%
Trustee Services	4,246	4,246	15,480	27%
Dissemination Agent Services	-	-	6,000	0%
Bond Amortization Schedules	-	-	1,500	0%
Property Appraiser Fees	-	-	150	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	-	500	0%
Computer Services - Website Development	-	-	2,400	0%
<b>Insurance</b>	-	23,374	22,289	105%
<b>Printing &amp; Binding</b>	-	-	100	0%
<b>Subscription &amp; Memberships</b>	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	110	10,000	1%
<b>Other General Government Services</b>				
Engineering Services	380	1,475	5,000	30%
<b>Other Physical Environment</b>				
<b>Repairs and Maintenance</b>				
Wetland Maintenance	-	35,200	100,000	35%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 14,210</b>	<b>\$ 110,312</b>	<b>\$ 288,844</b>	<b>38%</b>
Net Increase/ (Decrease) in Fund Balance	(5,353)	156,424	-	
Fund Balance - Beginning	364,292	202,514	202,514	
<b>Fund Balance - Ending</b>	<b>\$ 358,939</b>	<b>\$ 358,939</b>	<b>\$ 202,514</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2020A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	770	3,265	11,110	29%
Revenue Account	1,267	3,565	12,554	28%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	15,089	454,439	527,685	86%
<b>Other Fees and Charges</b>				0%
Fees/Discounts for Early Payment		-	(35,482)	
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 17,126</b>	<b>\$ 461,269</b>	<b>\$ 515,867</b>	<b>89%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2020A	-	-	175,000	0%
<b>Interest Expense</b>				
Series 2020A	-	165,945	331,890	50%
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 165,945</b>	<b>\$ 506,890</b>	<b>33%</b>
Net Increase/ (Decrease) in Fund Balance	17,126	295,324	8,977	
Fund Balance - Beginning	824,154	545,956	545,956	
<b>Fund Balance - Ending</b>	<b>\$ 841,280</b>	<b>\$ 841,280</b>	<b>\$ 554,933</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2023A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	-	0%
<b>Interest Income</b>				
Reserve Account	410	1,738	5,916	29%
Revenue Account	405	1,238	3,753	33%
Capitalized Interest Account	-	-	74	0%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	8,218	247,498	286,992	86%
<b>Other Fees and Charges</b>				0%
Fees/Discounts for Early Payment	-	-	(18,901)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 9,033</b>	<b>\$ 250,474</b>	<b>\$ 277,834</b>	<b>90%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2023A	-	-	60,000	0%
<b>Interest Expense</b>				
Series 2023A	-	104,806	209,613	50%
<b>Intragovernmental Transfer Out</b>	410	1,738	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 410</b>	<b>\$ 106,545</b>	<b>\$ 269,613</b>	<b>40%</b>
Net Increase/ (Decrease) in Fund Balance	8,623	143,929	8,221	
Fund Balance - Beginning	426,326	291,020	291,020	
<b>Fund Balance - Ending</b>	<b>\$ 434,949</b>	<b>\$ 434,949</b>	<b>\$ 299,241</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	255,178	0%
<b>Interest Income</b>				
Reserve Account	167	740	760	97%
Prepayment Account	59	195	-	0%
Revenue Account	413	435	1,520	29%
Capitalized Interest Account	-	646	-	0%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	10,997	331,210	377,570	88%
Special Assessments - Prepayments	25,698	25,698	-	0%
<b>Other Fees and Charges</b>				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 37,334</b>	<b>\$ 358,924</b>	<b>\$ 616,127</b>	<b>58%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2025	-	-	80,000	0%
<b>Interest Expense</b>				
Series 2025	-	136,626	273,252	50%
Intragovernmental Transfer Out	-	2,611	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 139,237</b>	<b>\$ 353,252</b>	<b>39%</b>
Net Increase/ (Decrease) in Fund Balance	37,334	219,686	262,875	
Fund Balance - Beginning	441,422	259,070	259,070	
<b>Fund Balance - Ending</b>	<b>\$ 478,757</b>	<b>\$ 478,757</b>	<b>\$ 521,945</b>	

**River Landing Community Development District**  
**Capital Projects Fund - Series 2023AB**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

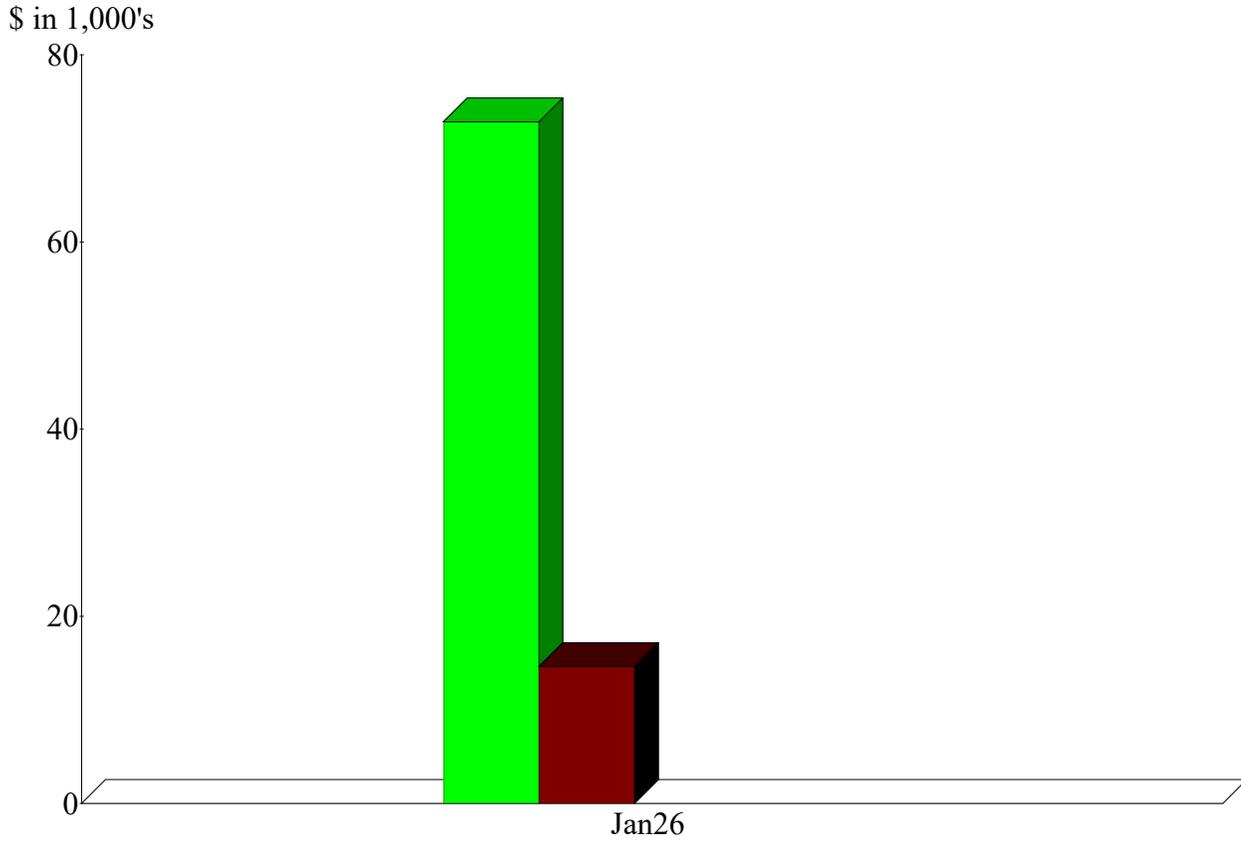
Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	54	220	-	0%
<b>Intragovernmental Transfer In</b>	410	1,738	-	0%
<b>Total Revenue and Other Sources:</b>	\$ 464	\$ 1,958	\$ -	0%
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 464	\$ 1,958	-	
Fund Balance - Beginning	\$ (396,017)	\$ (397,511)	\$ -	
<b>Fund Balance - Ending</b>	\$ (395,553)	\$ (395,553)	\$ -	

**River Landing Community Development District**  
**Capital Projects Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	18	66	-	0%
Cost of Issuance	-	1	-	0%
Intragovernmental Transfer In	-	2,611	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 18</b>	<b>\$ 2,678</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
Intragovernmental Transfer Out	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	\$ 18	\$ 2,678	-	
Fund Balance - Beginning	\$ (99,859)	\$ (102,520)	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ (99,841)</b>	<b>\$ (99,841)</b>	<b>\$ -</b>	

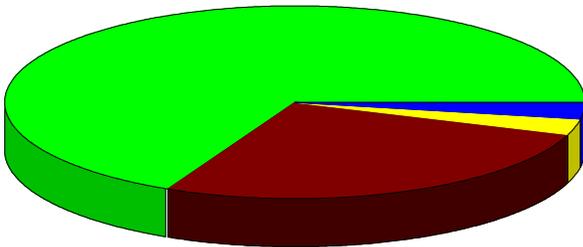
# River Landing Community Development District

Income and Expense by Month  
January 2026



Expense Summary  
January 2026

5130000 · Financial and Administrative	67.81%
5120000 · Executive	26.79
5810000 · Interfund Transfer Out	2.81
5190000 · Other General Government Serv.	2.60
<b>Total</b>	<b>\$14,619.73</b>



By Account

# River Landing

Community Development District

*Financial Statements*  
*February 28, 2026*

*JPWard and Associates, LLC*  
*2301 N.E. 37<sup>th</sup> Street*  
Fort Lauderdale, Florida 33308  
Phone: (954) 658-4900

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**River Landing Community Development District  
Balance Sheet  
for the Period Ending February 28, 2026**

	Governmental Funds								Account Groups		Totals (Memorandum Only)							
	General Fund		Debt Service Funds			Capital Projects Funds			General Long Term Debt	General Fixed Assets								
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025												
<b>Assets</b>																		
<b>Cash and Investments</b>																		
General Fund - Invested Cash	\$	349,889	\$	-	\$	-	\$	-	\$	-	\$	349,889						
Debt Service Fund																		
Reserve Account		-	253,546	135,006	88,191	-	-	-	-	-	-	476,743						
Revenue Account		-	585,420	306,001	341,473	-	-	-	-	-	-	1,232,895						
Prepayment Account		-	286	-	26,911	-	-	-	-	-	-	27,196						
Construction Account		-	-	-	-	436	11	-	-	-	-	447						
<b>Due from Other Funds</b>																		
General Fund		-	-	-	-	-	-	-	-	-	-	-						
Debt Service Fund(s)		-	-	-	-	-	-	-	-	-	-	-						
<b>Accounts Receivable</b>																		
Accounts Receivable		-	-	-	-	-	-	-	-	-	-	-						
<b>Unamortized Prem/Discount on Bonds Payable</b>		-	14,596	-	-	-	2,489	-	-	-	-	17,085						
<b>Amount Available in Debt Service Funds</b>		-	-	-	-	-	-	1,294,855	-	-	-	1,294,855						
<b>Amount to be Provided by Debt Service Funds</b>		-	-	-	-	-	-	15,605,145	-	-	-	15,605,145						
<b>Investment in General Fixed Assets (net of depreciation)</b>		-	-	-	-	-	-	-	13,461,392	-	-	13,461,392						
<b>Total Assets</b>	<b>\$</b>	<b>349,889</b>	<b>\$</b>	<b>853,848</b>	<b>\$</b>	<b>441,008</b>	<b>\$</b>	<b>456,574</b>	<b>\$</b>	<b>436</b>	<b>\$</b>	<b>2,501</b>	<b>\$</b>	<b>16,900,000</b>	<b>\$</b>	<b>13,461,392</b>	<b>\$</b>	<b>32,465,647</b>

**River Landing Community Development District**  
**Balance Sheet**  
**for the Period Ending February 28, 2026**

	Governmental Funds								Account Groups		Totals (Memorandum Only)							
	General Fund		Debt Service Funds			Capital Projects Funds			General Long	General Fixed								
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	Term Debt	Assets										
<b>Liabilities</b>																		
<b>Accounts Payable</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
<b>Developer Advance</b>		-	-	-	-	-	395,553	102,331	-	-	-	497,884						
<b>Due to Other Funds</b>		-	-	-	-	-	-	-	-	-	-	-						
General Fund		-	-	-	-	-	-	-	-	-	-	-						
Debt Service Fund(s)		-	-	-	-	-	-	-	-	-	-	-						
<b>Bonds Payable</b>																		
Current Portion (Due Within 12 Months)																		
Series 2020A		-	-	-	-	-	-	-	175,000	-	-	175,000						
Series 2023A		-	-	-	-	-	-	-	60,000	-	-	60,000						
Series 2025		-	-	-	-	-	-	-	80,000	-	-	80,000						
Long Term																		
Series 2020A		-	-	-	-	-	-	-	7,750,000	-	-	7,750,000						
Series 2023A		-	-	-	-	-	-	-	3,700,000	-	-	3,700,000						
Series 2025		-	-	-	-	-	-	-	5,135,000	-	-	5,135,000						
<b>Total Liabilities</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>395,553</b>	<b>\$</b>	<b>102,331</b>	<b>\$</b>	<b>16,900,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>17,397,884</b>		
<b>Fund Equity and Other Credits</b>																		
<b>Investment in General Fixed Assets</b>		-	-						-	13,461,392	-	13,461,392						
<b>Fund Balance</b>																		
<b>Restricted</b>																		
Beginning: October 1, 2025 (Unaudited)		-	545,956	291,020	259,070	(397,511)	(102,520)	-	-	-	-	596,016						
Results from Current Operations		-	307,891	149,988	197,504	2,394	2,690	-	-	-	-	660,467						
<b>Unassigned</b>																		
Beginning: October 1, 2025 (Unaudited)		202,514	-	-	-	-	-	-	-	-	-	202,514						
Results from Current Operations		147,375	-	-	-	-	-	-	-	-	-	147,375						
<b>Total Fund Equity and Other Credits</b>	<b>\$</b>	<b>349,889</b>	<b>\$</b>	<b>853,848</b>	<b>\$</b>	<b>441,008</b>	<b>\$</b>	<b>456,574</b>	<b>\$</b>	<b>(395,117)</b>	<b>\$</b>	<b>(99,830)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>13,461,392</b>	<b>\$</b>	<b>15,067,764</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$</b>	<b>349,889</b>	<b>\$</b>	<b>853,848</b>	<b>\$</b>	<b>441,008</b>	<b>\$</b>	<b>456,574</b>	<b>\$</b>	<b>436</b>	<b>\$</b>	<b>2,501</b>	<b>\$</b>	<b>16,900,000</b>	<b>\$</b>	<b>13,461,392</b>	<b>\$</b>	<b>32,465,647</b>

**River Landing Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	5,947	272,683	306,175	89%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(17,331)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 5,947</b>	<b>\$ 272,683</b>	<b>\$ 288,844</b>	<b>94%</b>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	3,917	19,583	47,000	42%
<b>Financial and Administrative</b>				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	14,167	34,000	42%
Assessment Roll Services	2,833	14,167	34,000	42%
Arbitrage Rebate Services	500	500	1,500	33%
<b>Other Contractual Services</b>				
Legal Advertising	-	198	2,800	7%
Trustee Services	-	4,246	15,480	27%
Dissemination Agent Services	-	-	6,000	0%
Bond Amortization Schedules	-	-	1,500	0%
Property Appraiser Fees	-	-	150	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	13	13	500	3%
Computer Services - Website Development	1,200	1,200	2,400	50%
<b>Insurance</b>				
	-	23,374	22,289	105%
<b>Printing &amp; Binding</b>				
	-	-	100	0%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	110	10,000	1%
<b>Other General Government Services</b>				
Engineering Services	-	1,475	5,000	30%
<b>Other Physical Environment</b>				
<b>Repairs and Maintenance</b>				
Wetland Maintenance	3,700	38,900	100,000	39%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 14,996</b>	<b>\$ 125,308</b>	<b>\$ 288,844</b>	<b>43%</b>
Net Increase/ (Decrease) in Fund Balance	(9,050)	147,375	-	
Fund Balance - Beginning	358,939	202,514	202,514	
<b>Fund Balance - Ending</b>	<b>\$ 349,889</b>	<b>\$ 349,889</b>	<b>\$ 202,514</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2020A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	753	4,018	11,110	36%
Revenue Account	1,683	5,248	12,554	42%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	10,131	464,570	527,685	88%
<b>Other Fees and Charges</b>				
Fees/Discounts for Early Payment		-	(35,482)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 12,567</b>	<b>\$ 473,836</b>	<b>\$ 515,867</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2020A	-	-	175,000	0%
<b>Interest Expense</b>				
Series 2020A	-	165,945	331,890	50%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 165,945</b>	<b>\$ 506,890</b>	<b>33%</b>
Net Increase/ (Decrease) in Fund Balance	12,567	307,891	8,977	
Fund Balance - Beginning	841,280	545,956	545,956	
<b>Fund Balance - Ending</b>	<b>\$ 853,848</b>	<b>\$ 853,848</b>	<b>\$ 554,933</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2023A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	-	0%
<b>Interest Income</b>				
Reserve Account	401	2,139	5,916	36%
Revenue Account	541	1,779	3,753	47%
Capitalized Interest Account	-	-	74	0%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	5,518	253,015	286,992	88%
<b>Other Fees and Charges</b>				0%
Fees/Discounts for Early Payment	-	-	(18,901)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 6,460</b>	<b>\$ 256,933</b>	<b>\$ 277,834</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2023A	-	-	60,000	0%
<b>Interest Expense</b>				
Series 2023A	-	104,806	209,613	50%
<b>Intragovernmental Transfer Out</b>	401	2,139	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 401</b>	<b>\$ 106,946</b>	<b>\$ 269,613</b>	<b>40%</b>
Net Increase/ (Decrease) in Fund Balance	6,059	149,988	8,221	
Fund Balance - Beginning	434,949	291,020	291,020	
<b>Fund Balance - Ending</b>	<b>\$ 441,008</b>	<b>\$ 441,008</b>	<b>\$ 299,241</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	255,178	0%
<b>Interest Income</b>				
Reserve Account	161	900	760	118%
Prepayment Account	75	270	-	0%
Revenue Account	600	1,036	1,520	68%
Capitalized Interest Account	-	646	-	0%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	7,384	338,594	377,570	90%
Special Assessments - Prepayments	-	25,698	-	0%
<b>Other Fees and Charges</b>				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 8,220</b>	<b>\$ 367,144</b>	<b>\$ 616,127</b>	<b>60%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2025	-	-	80,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2025	30,000	30,000	-	0%
<b>Interest Expense</b>				
Series 2025	403	137,029	273,252	50%
<b>Intragovernmental Transfer Out</b>	-	2,611	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 30,403</b>	<b>\$ 169,640</b>	<b>\$ 353,252</b>	<b>48%</b>
Net Increase/ (Decrease) in Fund Balance	(22,182)	197,504	262,875	
Fund Balance - Beginning	478,757	259,070	259,070	
<b>Fund Balance - Ending</b>	<b>\$ 456,574</b>	<b>\$ 456,574</b>	<b>\$ 521,945</b>	

**River Landing Community Development District**  
**Capital Projects Fund - Series 2023AB**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	35	255	-	0%
<b>Intragovernmental Transfer In</b>	401	2,139	-	0%
<b>Total Revenue and Other Sources:</b>	\$ 436	\$ 2,394	\$ -	0%
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 436	\$ 2,394	-	
Fund Balance - Beginning	\$ (395,553)	\$ (397,511)	\$ -	
<b>Fund Balance - Ending</b>	\$ (395,117)	\$ (395,117)	\$ -	

**River Landing Community Development District  
Capital Projects Fund - Series 2025  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2026**

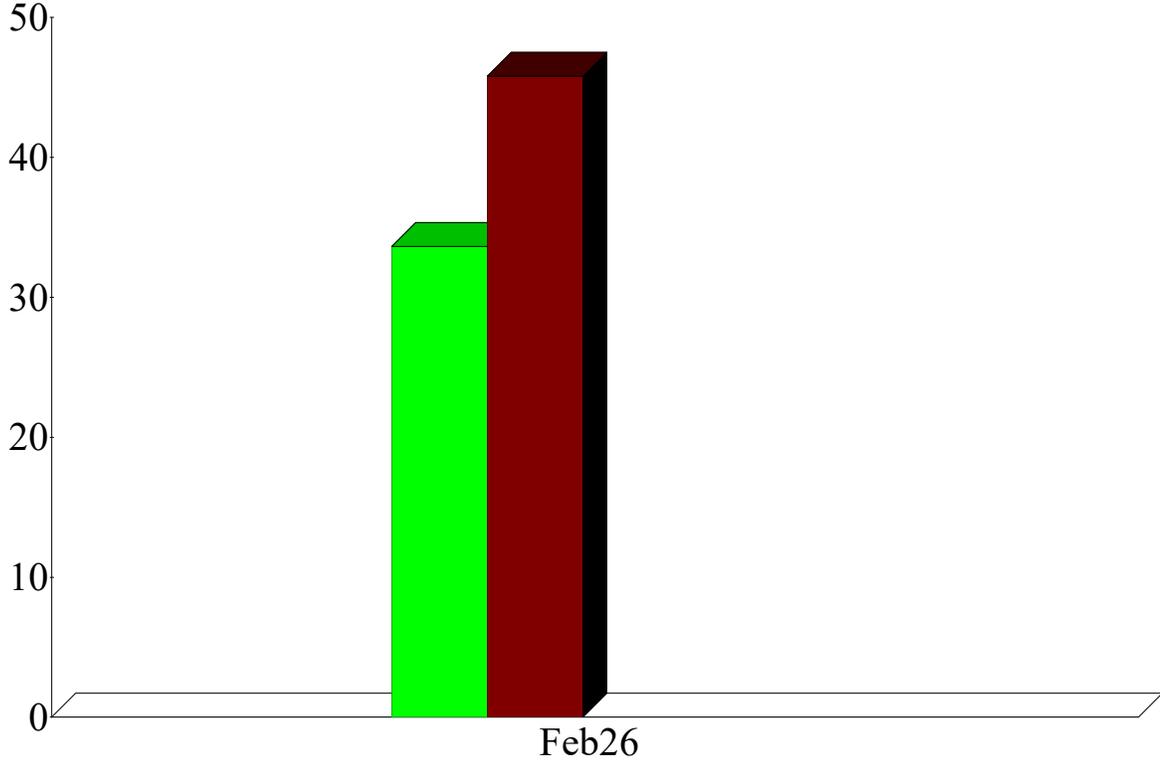
Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Construction Account	11	77	-	0%
Cost of Issuance	-	1	-	0%
Intragovernmental Transfer In	-	2,611	-	0%
<b>Total Revenue and Other Sources:</b>	<u>\$ 11</u>	<u>\$ 2,690</u>	<u>\$ -</u>	<u>0%</u>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
Intragovernmental Transfer Out	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	\$ 11	\$ 2,690	-	
Fund Balance - Beginning	\$ (99,841)	\$ (102,520)	\$ -	
<b>Fund Balance - Ending</b>	<u><u>\$ (99,830)</u></u>	<u><u>\$ (99,830)</u></u>	<u><u>\$ -</u></u>	

# River Landing Community Development District

## Income and Expense by Month February 2026

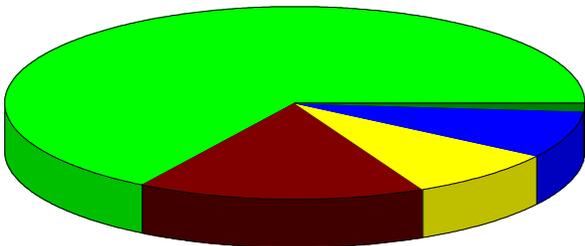


\$ in 1,000's



### Expense Summary February 2026

5170000 · Debt Service	66.36%
5130000 · Financial and Adminis	16.14
5120000 · Executive	8.55
5390000 · Other Physical Environ	8.08
5810000 · Interfund Transfer Out	0.88
<b>Total</b>	<b>\$45,812.37</b>



By Account