

River Landing

Community Development District

*Meeting Agenda
October 21, 2025*

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

MEETING AGENDA

Board of Supervisors

Michael Piendel, Chairman
David Wilson, Vice Chairman
Matt Sawyer, Assistant Secretary
Corrin Godlevske, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th 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=mdc10dbf8cccf7ce77a68815d7c5cd208>

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OCTOBER, 2025

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AGENDA

1. Call to Order & Roll Call
2. Acceptance of the Resignation of Mr. Marc Ferlita from Seat 3 [effective September 22, 2025] whose term is set to expire November 2026.
 - I. Appointment of individual to fill Seat 3.
 - II. Oath of Office
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2025)

Pages 5-46
3. Consideration of **Resolution 2026-1**, a Resolution of the Board of Supervisors re-designating the officers of the River Landing Community Development District.

Pages 47-48
4. Minutes:
 - I. June 17, 2025 – Regular Meeting.

Pages 49-55
5. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Manager.
 - a) Reminder: Annual Ethics Training: Due by December 31, 2025.
 - b) Financial Statements for the period ending July 31, 2025 (unaudited).
 - c) Financial Statements for the period ending August 31, 2025 (unaudited).
 - d) Financial Statements for the period ending September 30, 2025 (unaudited).

Pages 56-58

Pages 58-96
6. Supervisor's Requests.
7. Public Comments.
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: The next item is administrative in nature and is to accept the Resignation of Mr. Marc Ferlita, effective September 22, 2025 from Seat 3 whose term is set to expire November 2026.

The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, Mr. Ward will take the opportunity to swear those individuals into office.

The newly appointed Board Member must file a Form 1 - Statement of Financial Interests, which must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 - Statement of Financial Interests to now include the River Landing Community Development District. The amended form must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

Item 3: **Resolution 2026-1** is a Resolution re-designating the officers of the River Landing Community Development District.

Item 4: Minutes - June 17, 2025.

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.

From: [James Ward](#)
To: [Cori Dissinger](#); [Trisha O'Brien](#)
Subject: Fw: River landing CDD
Date: Monday, September 22, 2025 8:15:29 PM

For rl agenda

Please remove from reporting and update email etc

James P. Ward
JPWard & Associates, LLC
2301 N.E. 37 Street
Fort Lauderdale, Florida 33308

Cell - (954) 658.4900

From: Marc Ferlita <marc.ferlita@gmail.com>
Sent: Monday, September 22, 2025 8:14:06 PM
To: James Ward <Jimward@jpwardassociates.com>
Subject: River landing CDD

To whom it may concern,

I hereby resign from the River Landing CDD, effective immediately.

Marc Ferlita
813-810-2622

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **River Landing Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **River Landing Community Development District**, Pasco County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of ☐ Physical presence or ☐ online notarization this ____ day of _____, 20__, by _____, whose signature appears hereinabove, ☐ who is personally known to me or ☐ who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE to the SUNSHINE AMENDMENT and CODE of ETHICS for Public Officers and Employees

2025

State of Florida

COMMISSION ON ETHICS

Luis M. Fusté, *Chair*
Coral Gables

Tina Descovich, *Vice Chair*
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Ashley Lukis
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Linda Stewart
Orlando

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission

on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec. 112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of

the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. Unauthorized Compensation

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. Misuse of Public Position

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. Abuse of Public Position

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. Disclosure or Use of Certain Information

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. **PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. *Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.¹

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices²; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

² During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more

than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors³, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

³ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$20,000⁴, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$20,000*, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$20,000*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

⁴ Conduct occurring prior to May 11, 2023, is subject to a recommended civil penalty of up to \$10,000. [Ch. 2023-49, Laws of Florida]

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

The Commission must undertake an investigation of a public officer or employee who accrues the \$1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal from office.

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website: www.ethics.state.fl.us.

VII. COMPLAINTS

A. *Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

As of June 21, 2024, the Commission on Ethics may only investigate complaints that are "based upon personal knowledge or information other than hearsay."⁵ In compliance with the new law, ethics complaints that are not "based upon personal knowledge or information other than hearsay" cannot be investigated and will be dismissed.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

⁵ Ch. 24-253, § 6, Laws of Fla. (codified at § 112.324(1)(a), Fla. Stat. (2024)).

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that

there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a

complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), commissioners of community development districts, and elected local officers of independent special districts are required to receive a total of four hours training, per calendar year, in the areas of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

MEMO

To: Board of Supervisors
From: James P. Ward
Date: October 1, 2025
Re: Commission on Ethics Electronic Financial Disclosure Management System ("EFDMS"), Financial Disclosure Forms, and Required Ethics Training

TO FILE A FORM 1

To access the Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a community development district organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2025 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2026 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2025 FOR THE FORM 1 THAT IS FILED IN 2026.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) - to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

1. General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](http://state.fl.us)

2. Free Training Programs:

Ethics law - The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**

Note: Google Chrome web browser will not open - use another web browser.

[Video Tutorial](#)

b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**

[23-page presentation - no audio](#)

c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**

[Audio presentation - no video](#)

d. **Ethics law, Sunshine law, and Public Records law** - The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.

[FLC Mandated Ethics Workshop](#)

3. Other Training Programs

a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.

- [4-Hour Ethics Course](#)

- b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.
- www.floridaethics.org/courses/florida-ethics-law-4-hour-course

RESOLUTION 2026-1

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the River Landing Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida, and:

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the Board of Supervisors ("Board") shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

WHEREAS, the Board of Supervisors of the River Landing Community Development District desire to appoint the below recited person(s) to the specified offices.

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

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are appointed to the offices shown.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	MICHAEL PIENDEL
VICE-CHAIRPERSON	DAVID WILSON
ASSISTANT SECRETARY	CORRIN GODLEVSKE
ASSISTANT SECRETARY	MATT SAWYER
ASSISTANT SECRETARY	
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. 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 3. 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 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida on this 21st day of October 2025.

ATTEST:

**RIVER LANDING COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Michael Piendel, Chairperson

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Present and constituting a quorum:

Marc Ferlita	Chairperson
Mike Piendel	Vice Chair
Matt Sawyer	Assistant Secretary
Corrin Godlevske	Assistant Secretary

David Wilson Assistant Secretary

James P. Ward	District Manager
Wes Haber	District Counsel
Victor Barbosa	District Engineer

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

ST ORDER OF BUSINESS

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

Notice of Advertisement of Public Hearings

THIRD ORDER OF BUSINESS**Consideration of Minutes****April 15, 2025 - Regular Meeting Minutes**

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

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the April 15, 2025 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS**PUBLIC HEARINGS**

Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related to the Budget itself.

a) FISCAL YEAR 2026 BUDGET**I. Public Comment and Testimony**

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Matt Sawyer, seconded by Mike Piendel, and with all in favor, the Public Hearing was opened.

Mr. Ward noted there were no members of the public present in person. He asked if there were any members of the public present via audio or video with any questions; there were none. He called for a motion to close the public hearing.

On MOTION made by Corrin Godlevske, seconded by Matt Sawyer, and with all in favor, the Public Hearing was closed.

II. Board Comment

Mr. Ward asked if there were any questions or comments from the Board.

Mr. Sawyer asked if the preserve was taken care of and settled.

Mr. Ward stated it was settled administratively from a budget perspective.

III. Consideration of Resolution 2025-13, a Resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2026

Mr. Ward called for a motion.

95 **On MOTION made by Matt Sawyer, seconded by Marc**
96 **Ferlita, and with all in favor, Resolution 2025-13 was**
97 **adopted, and the Chair was authorized to sign.**

98
99 **b) FISCAL YEAR 2026 PUBLIC HEARING ON IMPOSING SPECIAL ASSESSMENTS;**
100 **CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE;**
101 **PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE**
102

103 Mr. Ward indicated this public hearing set into place the assessment rates and certified an
104 assessment roll.
105

106 **I. Public Comment and Testimony**
107

108 Mr. Ward called for a motion to open the Public Hearing.
109

110 **On MOTION made by Corrin Godlevske, seconded by Matt**
111 **Sawyer, and with all in favor, the Public Hearing was**
112 **opened.**

113
114 Mr. Ward noted there were no members of the public present in person. He asked if
115 there were any members of the public present via audio or video with any questions;
116 there were none. He called for a motion to close the public hearing.
117

118 **On MOTION made by Matt Sawyer, seconded by Marc**
119 **Ferlita, and with all in favor, the Public Hearing was closed.**

120
121 **II. Board Comment**
122

123 Mr. Ward noted Resolution 2025-14 set the assessment rate and certified the
124 assessment roll. He asked if there were any questions from the Board.
125

126 Mr. Sawyer asked if this was for the 2026 tax rolls.
127

128 Mr. Ward responded in the affirmative.
129

130 **III. Consideration of Resolution 2025-14, a Resolution of the Board of Supervisors**
131 **imposing special assessments, certifying an assessment roll, providing a**
132 **severability clause; providing for conflict and providing an effective date**
133

134 Mr. Ward called for a motion.
135

136 **On MOTION made by Mike Piendel, seconded by Matt**
137 **Sawyer, and with all in favor, Resolution 2025-14 was**
138 **adopted, and the Chair was authorized to sign.**

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2025-15****Consideration of Resolution 2025-15, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2026**

Mr. Ward noted the meeting dates would be the third Tuesday of each month at 2:00 p.m. at the River Club, 2345 Oxbow Drive, Wesley Chapel, Florida 33534. He noted the Resolution allowed the CDD to advertise all meetings once in September, it did not bind the Board to the use of these dates, it simply set the dates, time, and location; the dates, time or location could be changed and readvertised at the discretion of the Board. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, Resolution 2025-15 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2025-16****Consideration of Resolution 2025-16, a Resolution of the Board of Supervisors Ratifying, Confirming, and Approving the sale of the River Landing Community Development District Capital Improvement Revenue Bonds, Series 2025; Ratifying, Confirming, and approving the actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and all District Staff regarding the sale and closing of the Bonds; determining such actions as being in accordance with the authorization granted by the Board; providing a severability clause; and providing an effective date**

Mr. Ward: We issued our series 2025 bonds in March of this year. This Resolution is a bring down resolution. What it does is it conforms the preliminary approval that you all did for purposes of issuance of the bonds to what we actually issued with respect to the series 2025 bonds.

Mr. Piendel: Can you send me that number?

Mr. Ward: I can. I will send you the closing documents. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Marc Ferlita, seconded by Matt Sawyer, and with all in favor, Resolution 2025-16 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2025-17**

Consideration of Resolution 2025-17, a Resolution of the Board of Supervisors confirming and approving the actions of the Chairman and District Staff regarding the acquisition of certain River Landing Phases 2 & 3 Improvements and conveyance of River Landing Phases 4 & 5 Utilities to Pasco County, Florida; and addressing severability and an effective date

Mr. Ward: This confirms and approves the actions of your Chairman and Staff regarding the acquisition of your Phase 2 and 3 improvements and the conveyance of the utilities for Phase 4 and 5 that have been transferred to Pasco County. These are standard form documents that you have seen in the past with respect to all previous improvements that were dedicated to the CDD and then ultimately to the extent they were utility improvements conveyed onto Pasco County for ownership, operations and maintenance. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Marc Ferlita, seconded by Matt Sawyer, and with all in favor, Resolution 2025-17 was adopted, and the Chair was authorized to sign.

EIGHTH ORDER OF BUSINESS**Staff Reports****I. District Attorney**

No report.

II. District Engineer

No report.

III. District Manager

- a) Supervisor of Elections Qualified Elector Report: 700 as of April 15, 2025**
- b) Special District Reporting: Goals and Objectives for Fiscal Year 2026**
- c) Important Board Meeting Dates for Balance of Fiscal Year 2025**
 - i. June/July - Look for Commission on Ethics email (Form 1 Financial Disclosure)**
- d) Financial Statements for period ending April 30, 2025 (unaudited)**
 - a) Financial Statements for period ending May 31, 2025 (unaudited)**

Mr. Ward reported there were 700 qualified electors in the District as of April 15, 2025. He indicated the transition to a qualified elector board would begin in July 2026. He stated the seats up for election were Mr. Marc Ferlita's seat, David Wilson's seat and Mike Piendel's seat; two of these seats would be for qualified electors and the third seat would be a landowner's seat for four years. He discussed the qualified elector's election and how the Board would be responsible for appointing qualified electors to the Board if no one qualified for the seats. He stated the two remaining landowner seats would transition to qualified electors in 2028.

Mr. Sawyer asked if the Board could transition earlier if it wished.

Mr. Ward: Each of you as an individual member can resign at any time and what happens is the remaining Board Members fill the seat. The 2028 seats don't turn over until 2028, so if you resign and fill those seats before then, it can be filled with either a qualified elector or just a resident within the State of Florida.

Mr. Sawyer: So, do we need to wait until 2028 to turn it over, or can we turn it over earlier?

Mr. Ward: You can turn it over earlier if you have enough qualified electors. Okay, next, your goals and objectives for next year are the same as what we had before. He asked if there were any questions; hearing none, he called for a motion to approve the goals and objectives.

On MOTION made by Matt Sawyer, seconded by Corrin Godlevske, and with all in favor, the goals and objectives for Fiscal Year 2026 were approved.

Mr. Ward reminded the Board to file Form 1 by July 1, 2025 and check the ethics training box. He reminded the Board to complete the ethics training for this year by December 31, 2025. He said he would send out links for free ethics training modules. He recommended utilizing personal email addresses on the ethics website for the Form 1 filing to ensure communications from the ethics website were received.

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Ward asked if there were any supervisor's requests; there were none.

TENTH ORDER OF BUSINESS

Public Comments

The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes

Mr. Ward asked if there were any public comments. There were no public comments; no members of the public were present.

ELEVENTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 2:11 p.m.

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On MOTION made by Matt Sawyer, seconded by Marc Ferlita, and with all in favor, the meeting was adjourned.

River Landing Community Development District

James P. Ward, Secretary

Mike Piendel, Chairperson

DRAFT

MEMO

To: Board of Supervisors
From: James P. Ward
Date: October 15, 2025
Re: Commission on Ethics required Annual Ethics Training

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a community development district organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2025 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2026 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2025 FOR THE FORM 1 THAT IS FILED IN 2026.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) - to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

1. **General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us)**

2. Free Training Programs:

Ethics law - The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**

Note: Google Chrome web browser will not open - use another web browser.

[Video Tutorial](#)

b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**

[23-page presentation - no audio](#)

c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**

[Audio presentation - no video](#)

d. **Ethics law, Sunshine law, and Public Records law** - The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.

[FLC Mandated Ethics Workshop](#)

3. Other Training Programs

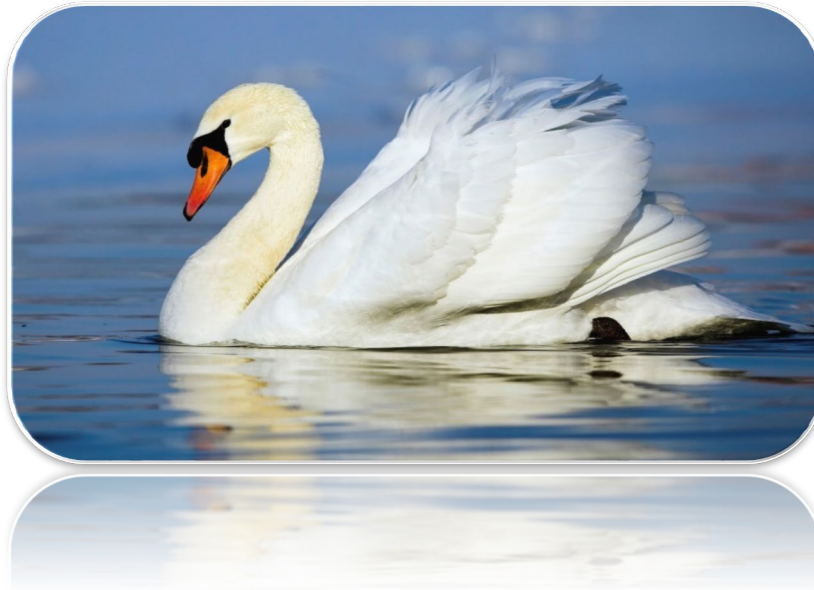
a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.

- [4-Hour Ethics Course](#)

b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.

- www.floridaethics.org/courses/florida-ethics-law-4-hour-course

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2025

FISCAL YEAR 2025

PREPARED BY:

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

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**River Landing Community Development District
Balance Sheet
for the Period Ending July 31, 2025**

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	Debt Service Funds					Capital Projects Funds					General Long Term Debt	General Fixed Assets	
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2025	Series 2023A&B	Series 2025					
Assets													
Cash and Investments													
General Fund - Invested Cash	\$ 250,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,967
Debt Service Fund													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,546	-	135,006	-	88,191	-	-	-	-	-	-	476,743
Revenue Account	-	273,722	-	155,233	-	638	-	-	-	-	-	-	429,592
Capitalized Interest	-	-	-	16	-	137,912	-	-	-	-	-	-	137,928
Prepayment Account	-	286	-	-	-	-	-	-	-	-	-	-	286
Construction Account	-	-	-	-	-	-	15,292	371	-	-	-	-	15,663
Cost of Issuance Account	-	-	-	-	-	-	-	6,452	-	-	-	-	6,452
Due from Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	817,808	-	-	817,808
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	16,112,192	-	-	16,112,192
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	11,263,440	-	11,263,440
Total Assets	\$ 250,967	\$ 527,553	\$ -	\$ 290,255	\$ -	\$ 226,741	\$ 15,292	\$ 6,823	\$ 16,930,000	\$ 11,263,440	-	-	\$ 29,511,071

**River Landing Community Development District
Balance Sheet
for the Period Ending July 31, 2025**

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	Debt Service Funds					Capital Projects Funds					General Long Term Debt	General Fixed Assets	
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2025	Series 2023A&B	Series 2025					
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Advance	-	-	-	-	-	-	413,888	111,866	-	-	-	-	525,755
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion (Due Within 12 Months)													
Series 2020A	-	-	-	-	-	-	-	-	-	175,000	-	-	175,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	-	60,000	-	-	60,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2025	-	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Long Term													
Series 2020A	-	-	-	-	-	-	-	-	-	7,750,000	-	-	7,750,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	-	3,700,000	-	-	3,700,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2025	-	-	-	-	-	-	-	-	-	5,165,000	-	-	5,165,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,888	\$ 111,866	\$ 16,930,000	\$ -	\$ -	\$ -	\$ 17,455,755
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	11,263,440	11,263,440
Fund Balance													
Restricted													
Beginning: October 1, 2024 (Unaudited)	-	495,739	184,213	241,133	3,113,873	-	(406,887)	-	-	-	-	-	3,628,071
Results from Current Operations	-	31,814	(184,213)	49,123	(3,113,873)	226,741	8,291	(105,043)	-	-	-	-	(3,087,161)
Unassigned													
Beginning: October 1, 2024 (Unaudited)	209,295	-	-	-	-	-	-	-	-	-	-	-	209,295
Results from Current Operations	41,672	-	-	-	-	-	-	-	-	-	-	-	41,672
Total Fund Equity and Other Credits	\$ 250,967	\$ 527,553	\$ (0)	\$ 290,255	\$ (0)	\$ 226,741	\$ (398,596)	\$ (105,043)	\$ -	\$ 11,263,440	\$ -	\$ -	\$ 12,055,317
Total Liabilities, Fund Equity and Other Credits	\$ 250,967	\$ 527,553	\$ (0)	\$ 290,255	\$ (0)	\$ 226,741	\$ 15,292	\$ 6,823	\$ 16,930,000	\$ 11,263,440	\$ -	\$ -	\$ 29,511,071

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue													
Special Assessments - On-Roll	1,207	27,244	213,748	4,927	3,972	2,019	4,943	607	2,886	-	261,553	273,950	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	(15,507)	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,207	\$ 27,244	\$ 213,748	\$ 4,927	\$ 3,972	\$ 2,019	\$ 4,943	\$ 607	\$ 2,886	\$ -	\$ 261,553	\$ 258,443	101%
Expenditures and Other Uses													
Executive													
Professional Management	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	36,667	44,000	83%
Financial and Administrative													
Audit Services	-	-	-	5,600	-	-	-	-	-	-	5,600	8,500	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	23,750	28,500	83%
Assessment Roll Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	23,750	28,500	83%
Arbitrage Rebate Services	-	-	-	-	500	-	-	-	-	-	500	1,000	50%
Other Contractual Services													
Legal Advertising	-	534	-	-	-	188	-	-	3,332	-	4,054	2,800	145%
Trustee Services	-	-	-	6,988	-	-	-	-	-	4,246	11,234	8,600	131%
Dissemination Agent Services	-	-	-	-	-	7,000	-	-	-	-	7,000	6,000	117%
Bond Amortization Schedules	-	1,000	-	-	-	-	-	-	-	-	1,000	-	0%
Property Appraiser Fees	-	-	-	-	-	150	-	-	-	161	311	150	207%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	100	0%
Communications & Freight Services													
Postage, Freight & Messenger	23	50	-	70	-	97	130	-	28	-	398	200	199%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	300	1,500	20%
Insurance	13,021	-	-	8,568	-	-	-	-	-	-	21,589	13,318	162%
Printing & Binding	-	-	-	-	-	-	-	-	289	-	289	100	289%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	-	413	799	-	494	5,924	-	440	110	8,180	10,000	82%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services													
Engineering Services	-	-	226	-	720	4,183	1,588	-	788	2,356	9,859.75	5,000	197%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Physical Environment													
Repairs and Maintenance													
Naturalized Area Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	0%
Wetland Maintenance	-	-	-	-	-	-	-	-	53,300	-	53,300	100,000	53%
Road & Street Facilities													
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	0%
Street Lights	-	-	-	-	-	-	11,925	-	-	-	11,925	-	0%
Reserves	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	21,461	10,176	9,055	30,741	9,637	20,528	27,983	8,417	66,594	15,290	219,881	258,443	85%
Total Expenditures and Other Uses:	\$ 21,461	\$ 10,176	\$ 9,055	\$ 30,741	\$ 9,637	\$ 20,528	\$ 27,983	\$ 8,417	\$ 66,594	\$ 15,290	\$ 219,881	\$ 258,443	85%
Net Increase/ (Decrease) in Fund Balance	(20,254)	17,068	204,693	(25,814)	(5,665)	(18,509)	(23,040)	(7,810)	(63,707)	(15,290)	41,672	-	
Fund Balance - Beginning	209,295	189,041	206,109	410,802	384,988	379,323	360,814	337,774	329,964	266,257	209,295	209,295	
Fund Balance - Ending	\$ 189,041	\$ 206,109	\$ 410,802	\$ 384,988	\$ 379,323	\$ 360,814	\$ 337,774	\$ 329,964	\$ 266,257	\$ 250,967	\$ 250,967	\$ 209,295	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,049	1,019	947	943	914	826	914	885	914	885	9,297	10,000	93%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	1,000	981	311	1,189	2,026	1,869	2,103	2,079	950	935	13,442	7,600	177%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments													
Special Assessments - On Roll	2,381	53,755	421,742	9,722	7,836	3,983	9,754	1,197	5,695	-	516,065	545,459	95%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	(35,517)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,429	\$ 55,755	\$ 423,000	\$ 11,854	\$ 10,776	\$ 6,677	\$ 12,771	\$ 4,161	\$ 7,559	\$ 1,820	\$ 538,804	\$ 527,542	102%
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2020A	-	-	-	-	-	-	-	170,000	-	-	170,000	170,000	100%
Principal Debt Service - Early Redemptions													
Series 2020A	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense													
Series 2020A	-	168,495	-	-	-	-	-	168,495	-	-	336,990	337,388	100%
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 168,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,495	\$ -	\$ -	\$ 506,990	\$ 507,388	100%
Net Increase/ (Decrease) in Fund Balance	4,429	(112,740)	423,000	11,854	10,776	6,677	12,771	(334,334)	7,559	1,820	31,814	20,154	
Fund Balance - Beginning	495,739	500,169	387,428	810,428	822,282	833,059	839,736	852,508	518,174	525,733	495,739	495,739	
Fund Balance - Ending	\$ 500,169	\$ 387,428	\$ 810,428	\$ 822,282	\$ 833,059	\$ 839,736	\$ 852,508	\$ 518,174	\$ 525,733	\$ 527,553	\$ 527,553	\$ 515,893	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	84	65	60	54	47	3	-	-	-	-	313	2,600	12%
Prepayment Account	486	981	551	1,387	2,158	139	-	-	-	-	5,703	13,750	41%
Revenue Account	77	78	16	19	29	-	-	-	-	-	219	650	34%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments													
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	85,000	-	-	-	-	-	-	-	85,000	85,000	100%
Special Assessments - Prepayments	122,659	51,813	148,460	-	-	-	-	-	-	-	322,933	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contribution from Taylor Morrison	-	-	182,981	-	(3,693)	-	(143)	-	-	-	179,145	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 123,307	\$ 52,936	\$ 417,069	\$ 1,460	\$ (1,460)	\$ 143	\$ (143)	\$ -	\$ -	\$ -	\$ 593,312	\$ 102,000	582%
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions													
Series 2020B	-	145,000	-	-	610,000	-	-	-	-	-	755,000	-	0%
Interest Expense													
Series 2020B	-	16,044	-	-	6,481	-	-	-	-	-	22,525	85,000	27%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 161,044	\$ -	\$ -	\$ 616,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 777,525	\$ 85,000	915%
Net Increase/ (Decrease) in Fund Balance	123,307	(108,107)	417,069	1,460	(617,941)	143	(143)	-	-	-	(184,213)	17,000	
Fund Balance - Beginning	184,213	307,520	199,413	616,481	617,941	-	143	-	-	-	184,213	184,213	
Fund Balance - Ending	\$ 307,520	\$ 199,413	\$ 616,481	\$ 617,941	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,213	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	558	543	504	502	487	440	487	471	487	471	4,951	6,700	74%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	29	458	66	391	702	663	748	737	372	364	4,529	2,900	156%
Capitalized Interest Account	16	16	-	-	-	-	-	-	-	-	32	1,800	2%
Special Assessments - Prepayments													
Special Assessments - On Roll	1,260	28,459	223,280	5,147	4,149	2,109	5,164	634	3,015	-	273,217	288,914	95%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	(18,901)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	6,318	16,288	2,375	5,277	53,255	506	-	-	-	-	84,019	-	0%
Total Revenue and Other Sources:	\$ 8,182	\$ 45,764	\$ 226,226	\$ 11,317	\$ 58,593	\$ 3,717	\$ 6,398	\$ 1,842	\$ 3,873	\$ 835	\$ 366,748	\$ 281,413	130%
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2023A	-	-	-	-	-	-	-	55,000	-	-	55,000	55,000	100%
Principal Debt Service - Early Redemptions													
Series 2023A	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense													
Series 2023A	-	106,126	-	-	-	-	-	106,126	-	-	212,253	212,253	100%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	558	543	504	502	45,909	440	487	471	487	471	50,372	-	0%
Total Expenditures and Other Uses:	\$ 558	\$ 106,669	\$ 504	\$ 502	\$ 45,909	\$ 440	\$ 487	\$ 161,597	\$ 487	\$ 471	\$ 317,625	\$ 267,253	119%
Net Increase/ (Decrease) in Fund Balance	7,624	(60,905)	225,722	10,815	12,684	3,277	5,911	(159,755)	3,387	364	49,123	14,160	
Fund Balance - Beginning	241,133	248,756	187,851	413,573	424,387	437,071	440,349	446,260	286,505	289,892	241,133	241,133	
Fund Balance - Ending	\$ 248,756	\$ 187,851	\$ 413,573	\$ 424,387	\$ 437,071	\$ 440,349	\$ 446,260	\$ 286,505	\$ 289,892	\$ 290,255	\$ 290,255	\$ 255,293	

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	775	678	630	491	328	21	-	-	-	-	2,922	9,900	30%
Prepayment Account	6,318	9,559	2,375	5,277	7,833	506	-	-	-	-	31,869	-	0%
Revenue Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capitalized Interest Account	28	27	-	-	-	-	-	-	-	-	55	3,600	2%
Special Assessments - Prepayments													
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	409,781	-	-	-	-	-	-	-	409,781	409,781	100%
Special Assessments - Prepayments	760,993	349,885	522,808	-	-	-	-	-	-	-	1,633,686	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contributions from Taylor Morrison	-	-	1,058,365	-	-	-	-	-	-	-	1,058,365	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	45,422	-	-	-	-	-	45,422	-	0%
Total Revenue and Other Sources:	\$ 768,114	\$ 360,148	\$ 1,993,960	\$ 5,768	\$ 53,583	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ 3,182,099	\$ 423,281	752%
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions													
Series 2023B	-	2,765,000	-	-	3,230,000	-	-	-	-	-	5,995,000	-	0%
Interest Expense													
Series 2023B	-	168,609	-	-	45,422	-	-	-	-	-	214,031	409,781	52%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	7,093	16,966	3,005	5,768	53,583	527	-	-	-	-	86,941	-	0%
Total Expenditures and Other Uses:	\$ 7,093	\$ 2,950,575	\$ 3,005	\$ 5,768	\$ 3,329,005	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ 6,295,973	\$ 409,781	1536%
Net Increase/ (Decrease) in Fund Balance	761,021	(2,590,427)	1,990,955	0	(3,275,422)	-	-	-	-	-	(3,113,873)	13,500	
Fund Balance - Beginning	3,113,873	3,874,894	1,284,467	3,275,422	3,275,422	-	-	-	-	-	3,113,873	3,113,873	
Fund Balance - Ending	\$ 3,874,894	\$ 1,284,467	\$ 3,275,422	\$ 3,275,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,127,373	

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

Description	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income								
Interest Account			-	-		-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	0%
Reserve Account	-	77	210	217	210	714	-	0%
Prepayment Account	-	-	-	-	-	-	-	0%
Revenue Account	-	-	-	-	1	1	-	0%
Capitalized Interest Account	-	146	398	338	327	1,209	-	0%
Special Assessments - Prepayments								
Special Assessments - On Roll	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	0%
Contributions from Taylor Morrison	-	-	-	-	-	-	-	0%
Debt Proceeds	255,178	-	-	-	-	255,178	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 255,178	\$ 223	\$ 608	\$ 555	\$ 538	\$ 257,102	\$ -	0%
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2025	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions								
Series 2025	-	-	-	-	-	-	-	0%
Interest Expense								
Series 2025	-	-	30,361	-	-	30,361	-	0%
Underwriters Discount	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 30,361	\$ -	\$ -	\$ 30,361	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	255,178	223	(29,753)	555	538	226,741	-	
Fund Balance - Beginning	-	255,178	255,401	225,648	226,202	-	-	
Fund Balance - Ending	\$ 255,178	\$ 255,401	\$ 225,648	\$ 226,202	\$ 226,741	\$ 226,741	\$ -	

Prepared by:

JPWARD and Associates, LLC

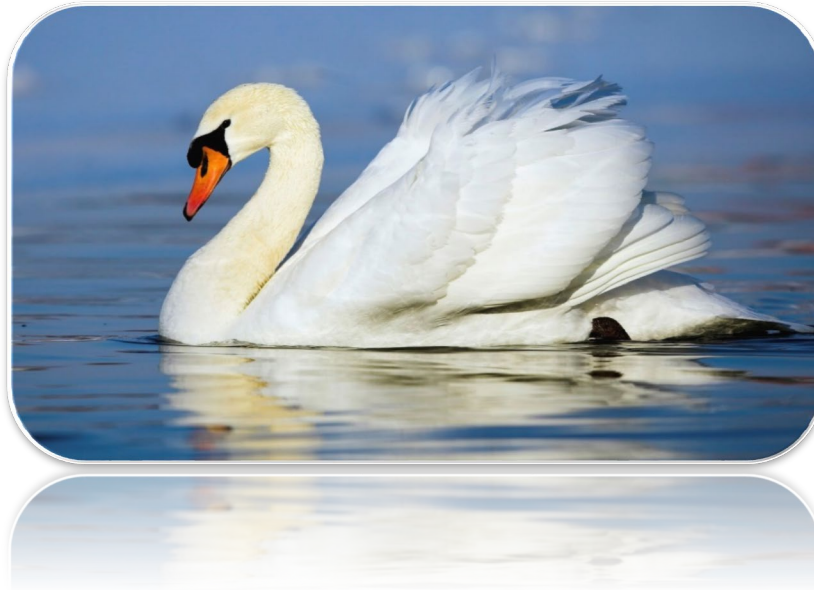
River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income													
Construction Account	28	33	35	40	42	41	47	48	51	51	418	-	0%
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	1,333	1,221	1,134	993	815	461	487	471	487	471	7,873	-	0%
Total Revenue and Other Sources:	\$ 1,362	\$ 1,254	\$ 1,169	\$ 1,033	\$ 857	\$ 502	\$ 534	\$ 519	\$ 538	\$ 523	\$ 8,291	\$ -	0%
Expenditures and Other Uses													
Executive													
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Contractual Services													
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services													
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	0%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay													
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	-	0%
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	0%
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	0%
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	0%
Cost of Issuance													
Legal - Series 2023 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
 Net Increase/ (Decrease) in Fund Balance	\$ 1,362	\$ 1,254	\$ 1,169	\$ 1,033	\$ 857	\$ 502	\$ 534	\$ 519	\$ 538	\$ 523	\$ 8,291	-	
Fund Balance - Beginning	\$ (406,887)	\$ (405,526)	\$ (404,272)	\$ (403,102)	\$ (402,069)	\$ (401,212)	\$ (400,710)	\$ (400,176)	\$ (399,657)	\$ (399,119)	\$ (406,887)	\$ -	
Fund Balance - Ending	\$ (405,526)	\$ (404,272)	\$ (403,102)	\$ (402,069)	\$ (401,212)	\$ (400,710)	\$ (400,176)	\$ (399,657)	\$ (399,119)	\$ (398,596)	\$ (398,596)	\$ -	

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

Description	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income								
Construction Account	-	4,061	370	1	1	4,433	-	0%
Cost of Issuance	-	6	15	16	15	52	-	0%
Unamortized Premium/Discount on Bonds Payable	(2,490)	-	-	-	-	(2,490)	-	0%
Debt Proceeds	4,989,822	-	-	-	-	4,989,822	-	0%
Developer Contributions	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,987,332	\$ 4,067	\$ 385	\$ 17	\$ 16	\$ 4,991,817	\$ -	0%
Expenditures and Other Uses								
Executive								
Professional Management	-	-	-	-	-	-	-	0%
Financial and Administrative								
Assessment Roll Services	-	-	-	-	-	-	-	0%
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	-	0%
Other General Government Services								
Engineering Services	-	-	-	-	-	-	-	0%
Printing & Binding	-	-	-	-	-	-	-	0%
Capital Outlay								
Irrigation	-	-	-	-	-	-	-	0%
Water-Sewer Combination	-	1,971,029	-	-	-	1,971,029	-	0%
Stormwater Management	-	1,794,721	-	-	-	1,794,721	-	0%
Landscaping	-	-	-	-	-	-	-	0%
Roadway Improvement	-	1,003,634	-	-	-	1,003,634	-	0%
Cost of Issuance								
Dissemination Services	-	-	-	-	-	-	-	0%
District Management and A.M.	50,000	-	-	-	-	50,000	-	0%
Engineering Services	15,000	-	-	-	-	15,000	-	0%
Legal Services	149,250	-	-	-	-	149,250	-	0%
Printing & Binding	2,250	-	-	-	-	2,250	-	0%
Trustee Services	6,075	-	-	-	-	6,075	-	0%
Underwriter's Discount	104,900	-	-	-	-	104,900	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ 327,475	\$ 4,769,385	\$ -	\$ -	\$ -	\$ 5,096,860	\$ -	0%
 Net Increase/ (Decrease) in Fund Balance	\$ 4,659,857	\$ (4,765,318)	\$ 385	\$ 17	\$ 16	\$ (105,043)	-	
Fund Balance - Beginning	\$ -	\$ 4,659,857	\$ (105,461)	\$ (105,076)	\$ (105,059)	\$ -	\$ -	
Fund Balance - Ending	\$ 4,659,857	\$ (105,461)	\$ (105,076)	\$ (105,059)	\$ (105,043)	\$ (105,043)	\$ -	

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2025

FISCAL YEAR 2025

PREPARED BY:

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

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**River Landing Community Development District
Balance Sheet
for the Period Ending August 31, 2025**

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	Debt Service Funds					Capital Projects Funds							
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets			
Assets													
Cash and Investments													
General Fund - Invested Cash	\$ 232,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,903
Debt Service Fund													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,546	-	135,006	-	88,191	-	-	-	-	-	-	476,743
Revenue Account	-	275,623	-	155,614	-	857	-	-	-	-	-	-	432,094
Capitalized Interest	-	-	-	16	-	138,251	-	-	-	-	-	-	138,268
Prepayment Account	-	286	-	-	-	-	-	-	-	-	-	-	286
Construction Account	-	-	-	-	-	-	15,834	372	-	-	-	-	16,206
Cost of Issuance Account	-	-	-	-	-	-	-	6,468	-	-	-	-	6,468
Due from Other Funds													
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	820,091	-	-	-	820,091
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	16,109,909	-	-	-	16,109,909
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	11,263,440	-	-	11,263,440
Total Assets	\$ 232,903	\$ 529,454	\$ -	\$ 290,637	\$ -	\$ 227,299	\$ 15,834	\$ 6,840	\$ 16,930,000	\$ 11,263,440	-	-	\$ 29,496,407

River Landing Community Development District
Balance Sheet
for the Period Ending August 31, 2025

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	Debt Service Funds					Capital Projects Funds							
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets			
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Advance	-	-	-	-	-	-	413,888	111,866	-	-	-	-	525,755
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion (Due Within 12 Months)													
Series 2020A	-	-	-	-	-	-	-	-	175,000	-	-	-	175,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	60,000	-	-	-	60,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2025	-	-	-	-	-	-	-	-	80,000	-	-	-	80,000
Long Term													
Series 2020A	-	-	-	-	-	-	-	-	7,750,000	-	-	-	7,750,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	3,700,000	-	-	-	3,700,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2025	-	-	-	-	-	-	-	-	5,165,000	-	-	-	5,165,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,888	\$ 111,866	\$ 16,930,000	\$ -	\$ -	\$ -	\$ 17,455,755
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-							-	11,263,440		11,263,440
Fund Balance													
Restricted													
Beginning: October 1, 2024 (Unaudited)	-	495,739	184,213	241,133	3,113,873	-	(406,887)	-	-	-	-	-	3,628,071
Results from Current Operations	-	33,715	(184,213)	49,505	(3,113,873)	227,299	8,833	(105,026)	-	-	-	-	(3,083,761)
Unassigned													
Beginning: October 1, 2024 (Unaudited)	209,295	-	-	-	-	-	-	-	-	-	-	-	209,295
Results from Current Operations	23,608	-	-	-	-	-	-	-	-	-	-	-	23,608
Total Fund Equity and Other Credits	\$ 232,903	\$ 529,454	\$ (0)	\$ 290,637	\$ (0)	\$ 227,299	\$ (398,054)	\$ (105,026)	\$ -	\$ 11,263,440	\$ -	\$ -	\$ 12,040,653
Total Liabilities, Fund Equity and Other Credits	\$ 232,903	\$ 529,454	\$ (0)	\$ 290,637	\$ (0)	\$ 227,299	\$ 15,834	\$ 6,840	\$ 16,930,000	\$ 11,263,440	\$ -	\$ -	\$ 29,496,407

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue														
Special Assessments - On-Roll	1,207	27,244	213,748	4,927	3,972	2,019	4,943	607	2,886	-	-	261,553	273,950	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	(15,507)	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,207	\$ 27,244	\$ 213,748	\$ 4,927	\$ 3,972	\$ 2,019	\$ 4,943	\$ 607	\$ 2,886	\$ -	\$ -	\$ 261,553	\$ 258,443	101%
Expenditures and Other Uses														
Executive														
Professional Management	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	40,333	44,000	92%
Financial and Administrative														
Audit Services	-	-	-	5,600	-	-	-	-	-	-	-	5,600	8,500	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	26,125	28,500	92%
Assessment Roll Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	26,125	28,500	92%
Arbitrage Rebate Services	-	-	-	-	500	-	-	-	-	-	-	500	1,000	50%
Other Contractual Services														
Legal Advertising	-	534	-	-	-	188	-	-	3,332	-	181	4,234	2,800	151%
Trustee Services	-	-	-	6,988	-	-	-	-	-	4,246	-	11,234	8,600	131%
Dissemination Agent Services	-	-	-	-	-	7,000	-	-	-	-	-	7,000	6,000	117%
Bond Amortization Schedules	-	1,000	-	-	-	-	-	-	-	-	-	1,000	-	0%
Property Appraiser Fees	-	-	-	-	-	150	-	-	-	161	-	311	150	207%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	100	0%
Communications & Freight Services														
Postage, Freight & Messenger	23	50	-	70	-	97	130	-	28	-	11	409	200	204%

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	-	300	1,500	20%
Insurance	13,021	-	-	8,568	-	-	-	-	-	-	-	21,589	13,318	162%
Printing & Binding	-	-	-	-	-	-	-	-	289	-	-	289	100	289%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	-	413	799	-	494	5,924	-	440	110	300	8,479	10,000	85%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services														
Engineering Services	-	-	226	-	720	4,183	1,588	-	788	2,356	4,428	14,287.25	5,000	286%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Physical Environment														
Repairs and Maintenance														
Naturalized Area Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Wetland Maintenance	-	-	-	-	-	-	-	-	53,300	-	3,700	57,000	100,000	57%
Road & Street Facilities														
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Street Lights	-	-	-	-	-	-	11,925	-	-	-	1,028	12,953	-	0%
Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	21,461	10,176	9,055	30,741	9,637	20,528	27,983	8,417	66,594	15,290	18,064	237,944	258,443	92%
Total Expenditures and Other Uses:	\$ 21,461	\$ 10,176	\$ 9,055	\$ 30,741	\$ 9,637	\$ 20,528	\$ 27,983	\$ 8,417	\$ 66,594	\$ 15,290	\$ 18,064	\$ 237,944	\$ 258,443	92%
Net Increase/ (Decrease) in Fund Balance	(20,254)	17,068	204,693	(25,814)	(5,665)	(18,509)	(23,040)	(7,810)	(63,707)	(15,290)	(18,064)	23,608	-	
Fund Balance - Beginning	209,295	189,041	206,109	410,802	384,988	379,323	360,814	337,774	329,964	266,257	250,967	209,295	209,295	
Fund Balance - Ending	\$ 189,041	\$ 206,109	\$ 410,802	\$ 384,988	\$ 379,323	\$ 360,814	\$ 337,774	\$ 329,964	\$ 266,257	\$ 250,967	\$ 232,903	\$ 232,903	\$ 209,295	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,049	1,019	947	943	914	826	914	885	914	885	914	10,212	10,000	102%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	1,000	981	311	1,189	2,026	1,869	2,103	2,079	950	935	987	14,429	7,600	190%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Special Assessments - On Roll	2,381	53,755	421,742	9,722	7,836	3,983	9,754	1,197	5,695	-	-	516,065	545,459	95%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	(35,517)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,429	\$ 55,755	\$ 423,000	\$ 11,854	\$ 10,776	\$ 6,677	\$ 12,771	\$ 4,161	\$ 7,559	\$ 1,820	\$ 1,901	\$ 540,705	\$ 527,542	102%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2020A	-	-	-	-	-	-	-	170,000	-	-	-	170,000	170,000	100%
Principal Debt Service - Early Redemptions														
Series 2020A	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense														
Series 2020A	-	168,495	-	-	-	-	-	168,495	-	-	-	336,990	337,388	100%
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 168,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,495	\$ -	\$ -	\$ -	\$ 506,990	\$ 507,388	100%
 Net Increase/ (Decrease) in Fund Balance	 4,429	 (112,740)	 423,000	 11,854	 10,776	 6,677	 12,771	 (334,334)	 7,559	 1,820	 1,901	 33,715	 20,154	
Fund Balance - Beginning	495,739	500,169	387,428	810,428	822,282	833,059	839,736	852,508	518,174	525,733	527,553	495,739	495,739	
Fund Balance - Ending	\$ 500,169	\$ 387,428	\$ 810,428	\$ 822,282	\$ 833,059	\$ 839,736	\$ 852,508	\$ 518,174	\$ 525,733	\$ 527,553	\$ 529,454	\$ 529,454	\$ 515,893	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	84	65	60	54	47	3	-	-	-	-	-	313	2,600	12%
Prepayment Account	486	981	551	1,387	2,158	139	-	-	-	-	-	5,703	13,750	41%
Revenue Account	77	78	16	19	29	-	-	-	-	-	-	219	650	34%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	85,000	-	-	-	-	-	-	-	-	85,000	85,000	100%
Special Assessments - Prepayments	122,659	51,813	148,460	-	-	-	-	-	-	-	-	322,933	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contribution from Taylor Morrison	-	-	182,981	-	(3,693)	-	(143)	-	-	-	-	179,145	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 123,307	\$ 52,936	\$ 417,069	\$ 1,460	\$ (1,460)	\$ 143	\$ (143)	\$ -	\$ -	\$ -	\$ -	\$ 593,312	\$ 102,000	582%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions														
Series 2020B	-	145,000	-	-	610,000	-	-	-	-	-	-	755,000	-	0%
Interest Expense														
Series 2020B	-	16,044	-	-	6,481	-	-	-	-	-	-	22,525	85,000	27%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 161,044	\$ -	\$ -	\$ 616,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 777,525	\$ 85,000	915%
Net Increase/ (Decrease) in Fund Balance	123,307	(108,107)	417,069	1,460	(617,941)	143	(143)	-	-	-	-	(184,213)	17,000	
Fund Balance - Beginning	184,213	307,520	199,413	616,481	617,941	-	143	-	-	-	-	184,213	184,213	
Fund Balance - Ending	\$ 307,520	\$ 199,413	\$ 616,481	\$ 617,941	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,213	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	558	543	504	502	487	440	487	471	487	471	487	5,438	6,700	81%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	29	458	66	391	702	663	748	737	372	364	382	4,911	2,900	169%
Capitalized Interest Account	16	16	-	-	-	-	-	-	-	-	-	32	1,800	2%
Special Assessments - Prepayments														
Special Assessments - On Roll	1,260	28,459	223,280	5,147	4,149	2,109	5,164	634	3,015	-	-	273,217	288,914	95%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	(18,901)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	6,318	16,288	2,375	5,277	53,255	506	-	-	-	-	-	84,019	-	0%
Total Revenue and Other Sources:	\$ 8,182	\$ 45,764	\$ 226,226	\$ 11,317	\$ 58,593	\$ 3,717	\$ 6,398	\$ 1,842	\$ 3,873	\$ 835	\$ 869	\$ 367,617	\$ 281,413	131%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2023A	-	-	-	-	-	-	-	55,000	-	-	-	55,000	55,000	100%
Principal Debt Service - Early Redemptions														
Series 2023A	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense														
Series 2023A	-	106,126	-	-	-	-	-	106,126	-	-	-	212,253	212,253	100%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	558	543	504	502	45,909	440	487	471	487	471	487	50,859	-	0%
Total Expenditures and Other Uses:	\$ 558	\$ 106,669	\$ 504	\$ 502	\$ 45,909	\$ 440	\$ 487	\$ 161,597	\$ 487	\$ 471	\$ 487	\$ 318,112	\$ 267,253	119%
Net Increase/ (Decrease) in Fund Balance	7,624	(60,905)	225,722	10,815	12,684	3,277	5,911	(159,755)	3,387	364	382	49,505	14,160	
Fund Balance - Beginning	241,133	248,756	187,851	413,573	424,387	437,071	440,349	446,260	286,505	289,892	290,255	241,133	241,133	
Fund Balance - Ending	\$ 248,756	\$ 187,851	\$ 413,573	\$ 424,387	\$ 437,071	\$ 440,349	\$ 446,260	\$ 286,505	\$ 289,892	\$ 290,255	\$ 290,637	\$ 290,637	\$ 255,293	

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	775	678	630	491	328	21	-	-	-	-	-	2,922	9,900	30%
Prepayment Account	6,318	9,559	2,375	5,277	7,833	506	-	-	-	-	-	31,869	-	0%
Revenue Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capitalized Interest Account	28	27	-	-	-	-	-	-	-	-	-	55	3,600	2%
Special Assessments - Prepayments														
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	409,781	-	-	-	-	-	-	-	-	409,781	409,781	100%
Special Assessments - Prepayments	760,993	349,885	522,808	-	-	-	-	-	-	-	-	1,633,686	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contributions from Taylor Morrison	-	-	1,058,365	-	-	-	-	-	-	-	-	1,058,365	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	45,422	-	-	-	-	-	-	45,422	-	0%
Total Revenue and Other Sources:	\$ 768,114	\$ 360,148	\$ 1,993,960	\$ 5,768	\$ 53,583	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,182,099	\$ 423,281	752%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions														
Series 2023B	-	2,765,000	-	-	3,230,000	-	-	-	-	-	-	5,995,000	-	0%
Interest Expense														
Series 2023B	-	168,609	-	-	45,422	-	-	-	-	-	-	214,031	409,781	52%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	7,093	16,966	3,005	5,768	53,583	527	-	-	-	-	-	86,941	-	0%
Total Expenditures and Other Uses:	\$ 7,093	\$ 2,950,575	\$ 3,005	\$ 5,768	\$ 3,329,005	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,295,973	\$ 409,781	1536%
Net Increase/ (Decrease) in Fund Balance	761,021	(2,590,427)	1,990,955	0	(3,275,422)	-	-	-	-	-	-	(3,113,873)	13,500	
Fund Balance - Beginning	3,113,873	3,874,894	1,284,467	3,275,422	3,275,422	-	-	-	-	-	-	3,113,873	3,113,873	
Fund Balance - Ending	\$ 3,874,894	\$ 1,284,467	\$ 3,275,422	\$ 3,275,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,127,373	

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

Description	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income									
Interest Account									
Sinking Fund Account	-	-	-	-	-	-	-	-	0%
Reserve Account	-	77	210	217	210	217	931	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	0%
Revenue Account	-	-	-	-	1	2	3	-	0%
Capitalized Interest Account	-	146	398	338	327	339	1,548	-	0%
Special Assessments - Prepayments									
Special Assessments - On Roll	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	0%
Contributions from Taylor Morrison	-	-	-	-	-	-	-	-	0%
Debt Proceeds	255,178	-	-	-	-	-	255,178	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 255,178	\$ 223	\$ 608	\$ 555	\$ 538	\$ 558	\$ 257,660	\$ -	0%
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2025	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions									
Series 2025	-	-	-	-	-	-	-	-	0%
Interest Expense									
Series 2025	-	-	30,361	-	-	-	30,361	-	0%
Underwriters Discount	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 30,361	\$ -	\$ -	\$ -	\$ 30,361	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	255,178	223	(29,753)	555	538	558	227,299	-	
Fund Balance - Beginning	-	255,178	255,401	225,648	226,202	226,741	-	-	
Fund Balance - Ending	\$ 255,178	\$ 255,401	\$ 225,648	\$ 226,202	\$ 226,741	\$ 227,299	\$ 227,299	\$ -	

Prepared by:

JPWARD and Associates, LLC

River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income														
Construction Account	28	33	35	40	42	41	47	48	51	51	55	473	-	0%
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	1,333	1,221	1,134	993	815	461	487	471	487	471	487	8,360	-	0%
Total Revenue and Other Sources:	\$ 1,362	\$ 1,254	\$ 1,169	\$ 1,033	\$ 857	\$ 502	\$ 534	\$ 519	\$ 538	\$ 523	\$ 542	\$ 8,833	\$ -	0%
Expenditures and Other Uses														
Executive														
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Contractual Services														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay														
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Cost of Issuance														
Legal - Series 2023 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 1,362	\$ 1,254	\$ 1,169	\$ 1,033	\$ 857	\$ 502	\$ 534	\$ 519	\$ 538	\$ 523	\$ 542	\$ 8,833	-	
Fund Balance - Beginning	\$ (406,887)	\$ (405,526)	\$ (404,272)	\$ (403,102)	\$ (402,069)	\$ (401,212)	\$ (400,710)	\$ (400,176)	\$ (399,657)	\$ (399,119)	\$ (398,596)	\$ (406,887)	\$ -	
Fund Balance - Ending	\$ (405,526)	\$ (404,272)	\$ (403,102)	\$ (402,069)	\$ (401,212)	\$ (400,710)	\$ (400,176)	\$ (399,657)	\$ (399,119)	\$ (398,596)	\$ (398,054)	\$ (398,054)	\$ -	

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

Description	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income									
Construction Account	-	4,061	370	1	1	1	4,434	-	0%
Cost of Issuance	-	6	15	16	15	16	68	-	0%
Unamortized Premium/Discount on Bonds Payable	(2,490)	-	-	-	-	-	(2,490)	-	0%
Debt Proceeds	4,989,822	-	-	-	-	-	4,989,822	-	0%
Developer Contributions	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,987,332	\$ 4,067	\$ 385	\$ 17	\$ 16	\$ 17	\$ 4,991,834	\$ -	0%
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	-	0%
Financial and Administrative									
Assessment Roll Services	-	-	-	-	-	-	-	-	0%
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	-	0%
Other General Government Services									
Engineering Services	-	-	-	-	-	-	-	-	0%
Printing & Binding	-	-	-	-	-	-	-	-	0%
Capital Outlay									
Irrigation	-	-	-	-	-	-	-	-	0%
Water-Sewer Combination	-	1,971,029	-	-	-	-	1,971,029	-	0%
Stormwater Management	-	1,794,721	-	-	-	-	1,794,721	-	0%
Landscaping	-	-	-	-	-	-	-	-	0%
Roadway Improvement	-	1,003,634	-	-	-	-	1,003,634	-	0%
Cost of Issuance									
Dissemination Services	-	-	-	-	-	-	-	-	0%
District Management and A.M.	50,000	-	-	-	-	-	50,000	-	0%
Engineering Services	15,000	-	-	-	-	-	15,000	-	0%
Legal Services	149,250	-	-	-	-	-	149,250	-	0%
Printing & Binding	2,250	-	-	-	-	-	2,250	-	0%
Trustee Services	6,075	-	-	-	-	-	6,075	-	0%
Underwriter's Discount	104,900	-	-	-	-	-	104,900	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ 327,475	\$ 4,769,385	\$ -	\$ -	\$ -	\$ -	\$ 5,096,860	\$ -	0%
 Net Increase/ (Decrease) in Fund Balance	 \$ 4,659,857	 \$ (4,765,318)	 \$ 385	 \$ 17	 \$ 16	 \$ 17	 \$ (105,026)	 -	
Fund Balance - Beginning	\$ -	\$ 4,659,857	\$ (105,461)	\$ (105,076)	\$ (105,059)	\$ (105,043)	\$ -	\$ -	
Fund Balance - Ending	\$ 4,659,857	\$ (105,461)	\$ (105,076)	\$ (105,059)	\$ (105,043)	\$ (105,026)	\$ (105,026)	\$ -	

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2025

FISCAL YEAR 2025

Preliminary Financial Statements - Subject to Change

PREPARED BY:

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

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District

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***The September 30, 2025 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**River Landing Community Development District
Balance Sheet
for the Period Ending September 30, 2025**

	Governmental Funds								Capital Projects Funds		Account Groups		Totals (Memorandum Only)						
	Debt Service Funds						General Long Term Debt	General Fixed Assets											
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2025													
Assets																			
Cash and Investments																			
General Fund - Invested Cash	\$ 205,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,478						
Debt Service Fund																			
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-						
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-						
Reserve Account	-	253,546	-	135,006	-	88,191	-	-	-	-	-	-	476,743						
Revenue Account	-	277,529	-	155,997	-	1,076	-	-	-	-	-	-	434,602						
Capitalized Interest	-	-	-	17	-	138,591	-	-	-	-	-	-	138,608						
Prepayment Account	-	286	-	-	-	31,213	-	-	-	-	-	-	31,498						
Construction Account	-	-	-	-	-	-	16,377	6,857	-	-	-	-	23,234						
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-	-	-						
Due from Other Funds																			
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-						
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-						
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-						
Assessments Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-						
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	822,380	-	-	822,380						
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	16,107,620	-	-	16,107,620						
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	11,263,440	-	11,263,440						
Total Assets	\$ 205,478	\$ 531,360	\$ -	\$ 291,020	\$ -	\$ 259,070	\$ 16,377	\$ 6,857	\$ 16,930,000	\$ 11,263,440	-	-	\$ 29,503,603						

River Landing Community Development District
Balance Sheet
for the Period Ending September 30, 2025

	Governmental Funds										Account Groups		Totals (Memorandum Only)
	Debt Service Funds					Capital Projects Funds					General Long Term Debt	General Fixed Assets	
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2025	Series 2023A&B	Series 2025					
Liabilities													
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Advance	-	-	-	-	-	-	413,888	111,866	-	-	-	-	525,755
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable													
Current Portion (Due Within 12 Months)													
Series 2020A	-	-	-	-	-	-	-	-	-	175,000	-	-	175,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	-	60,000	-	-	60,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2025	-	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Long Term													
Series 2020A	-	-	-	-	-	-	-	-	-	7,750,000	-	-	7,750,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	-	3,700,000	-	-	3,700,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-
Series 2025	-	-	-	-	-	-	-	-	-	5,165,000	-	-	5,165,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,888	\$ 111,866	\$ 16,930,000	\$ -	\$ -	\$ -	\$ 17,455,755
Fund Equity and Other Credits													
Investment in General Fixed Assets	-	-	-							-	11,263,440		11,263,440
Fund Balance													
Restricted													
Beginning: October 1, 2024 (Unaudited)	-	495,739	184,213	241,133	3,113,873	-	(406,887)	-	-	-	-	-	3,628,071
Results from Current Operations	-	35,621	(184,213)	49,887	(3,113,873)	259,070	9,376	(105,009)	-	-	-	-	(3,049,140)
Unassigned													
Beginning: October 1, 2024 (Unaudited)	209,295	-	-	-	-	-	-	-	-	-	-	-	209,295
Results from Current Operations	(3,817)	-	-	-	-	-	-	-	-	-	-	-	(3,817)
Total Fund Equity and Other Credits	\$ 205,478	\$ 531,360	\$ (0)	\$ 291,020	\$ (0)	\$ 259,070	\$ (397,511)	\$ (105,009)	\$ -	\$ 11,263,440	\$ -	\$ -	\$ 12,047,848
Total Liabilities, Fund Equity and Other Credits	\$ 205,478	\$ 531,360	\$ (0)	\$ 291,020	\$ (0)	\$ 259,070	\$ 16,377	\$ 6,857	\$ 16,930,000	\$ 11,263,440	\$ -	\$ -	\$ 29,503,603

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue															
Special Assessments - On-Roll	1,207	27,244	213,748	4,927	3,972	2,019	4,943	607	2,886	-	-	-	261,553	273,950	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges															
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,507)	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,207	\$ 27,244	\$ 213,748	\$ 4,927	\$ 3,972	\$ 2,019	\$ 4,943	\$ 607	\$ 2,886	\$ -	\$ -	\$ -	\$ 261,553	\$ 258,443	101%
Expenditures and Other Uses															
Executive															
Professional Management	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	44,000	44,000	100%
Financial and Administrative															
Audit Services	-	-	-	5,600	-	-	-	-	-	-	-	-	5,600	8,500	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	28,500	28,500	100%
Assessment Roll Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	28,500	28,500	100%
Arbitrage Rebate Services	-	-	-	-	500	-	-	-	-	-	-	-	500	1,000	50%
Other Contractual Services															
Legal Advertising	-	534	-	-	-	188	-	-	3,332	-	181	-	4,234	2,800	151%
Trustee Services	-	-	-	6,988	-	-	-	-	-	4,246	-	-	11,234	8,600	131%
Dissemination Agent Services	-	-	-	-	-	7,000	-	-	-	-	-	-	7,000	6,000	117%
Bond Amortization Schedules	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	-	0%
Property Appraiser Fees	-	-	-	-	-	150	-	-	-	161	-	-	311	150	207%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	100	0%
Communications & Freight Services															
Postage, Freight & Messenger	23	50	-	70	-	97	130	-	28	-	11	12	421	200	211%

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	-	900	1,200	1,500	80%
Insurance	13,021	-	-	8,568	-	-	-	-	-	-	-	-	21,589	13,318	162%
Printing & Binding	-	-	-	-	-	-	-	-	289	-	-	-	289	100	289%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	413	799	-	494	5,924	-	440	110	300	482	8,961	10,000	90%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services															
Engineering Services	-	-	226	-	720	4,183	1,588	-	788	2,356	4,428	1,215	15,502	5,000	310%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Physical Environment															
Repairs and Maintenance															
Naturalized Area Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Wetland Maitenance	-	-	-	-	-	-	-	-	53,300	-	3,700	16,400	73,400	100,000	73%
Road & Street Facilities															
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Street Lights	-	-	-	-	-	-	11,925	-	-	-	1,028	-	12,953	-	0%
Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	21,461	10,176	9,055	30,741	9,637	20,528	27,983	8,417	66,594	15,290	18,064	27,426	265,370	258,443	103%
Total Expenditures and Other Uses:	\$ 21,461	\$ 10,176	\$ 9,055	\$ 30,741	\$ 9,637	\$ 20,528	\$ 27,983	\$ 8,417	\$ 66,594	\$ 15,290	\$ 18,064	\$ 27,426	\$ 265,370	\$ 258,443	103%
Net Increase/ (Decrease) in Fund Balance	(20,254)	17,068	204,693	(25,814)	(5,665)	(18,509)	(23,040)	(7,810)	(63,707)	(15,290)	(18,064)	(27,426)	(3,817)	-	
Fund Balance - Beginning	209,295	189,041	206,109	410,802	384,988	379,323	360,814	337,774	329,964	266,257	250,967	232,903	209,295	209,295	
Fund Balance - Ending	\$ 189,041	\$ 206,109	\$ 410,802	\$ 384,988	\$ 379,323	\$ 360,814	\$ 337,774	\$ 329,964	\$ 266,257	\$ 250,967	\$ 232,903	\$ 205,478	\$ 205,478	\$ 209,295	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	1,049	1,019	947	943	914	826	914	885	914	885	914	914	11,125	10,000	111%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	1,000	981	311	1,189	2,026	1,869	2,103	2,079	950	935	987	993	15,421	7,600	203%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments															
Special Assessments - On Roll	2,381	53,755	421,742	9,722	7,836	3,983	9,754	1,197	5,695	-	-	-	516,065	545,459	95%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	(35,517)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,429	\$ 55,755	\$ 423,000	\$ 11,854	\$ 10,776	\$ 6,677	\$ 12,771	\$ 4,161	\$ 7,559	\$ 1,820	\$ 1,901	\$ 1,906	\$ 542,611	\$ 527,542	103%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2020A	-	-	-	-	-	-	-	170,000	-	-	-	-	170,000	170,000	100%
Principal Debt Service - Early Redemptions															
Series 2020A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense															
Series 2020A	-	168,495	-	-	-	-	-	168,495	-	-	-	-	336,990	337,388	100%
Underwriter's Discount															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 168,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,495	\$ -	\$ -	\$ -	\$ -	\$ 506,990	\$ 507,388	100%
Net Increase/ (Decrease) in Fund Balance	4,429	(112,740)	423,000	11,854	10,776	6,677	12,771	(334,334)	7,559	1,820	1,901	1,906	35,621	20,154	
Fund Balance - Beginning	495,739	500,169	387,428	810,428	822,282	833,059	839,736	852,508	518,174	525,733	527,553	529,454	495,739	495,739	
Fund Balance - Ending	\$ 500,169	\$ 387,428	\$ 810,428	\$ 822,282	\$ 833,059	\$ 839,736	\$ 852,508	\$ 518,174	\$ 525,733	\$ 527,553	\$ 529,454	\$ 531,360	\$ 531,360	\$ 515,893	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	84	65	60	54	47	3	-	-	-	-	-	-	313	2,600	12%
Prepayment Account	486	981	551	1,387	2,158	139	-	-	-	-	-	-	5,703	13,750	41%
Revenue Account	77	78	16	19	29	-	-	-	-	-	-	-	219	650	34%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments															
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	85,000	-	-	-	-	-	-	-	-	-	85,000	85,000	100%
Special Assessments - Prepayments	122,659	51,813	148,460	-	-	-	-	-	-	-	-	-	322,933	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contribution from Taylor Morrison	-	-	182,981	-	(3,693)	-	(143)	-	-	-	-	-	179,145	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 123,307	\$ 52,936	\$ 417,069	\$ 1,460	\$ (1,460)	\$ 143	\$ (143)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,312	\$ 102,000	582%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions															
Series 2020B	-	145,000	-	-	610,000	-	-	-	-	-	-	-	755,000	-	0%
Interest Expense															
Series 2020B	-	16,044	-	-	6,481	-	-	-	-	-	-	-	22,525	85,000	27%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 161,044	\$ -	\$ -	\$ 616,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 777,525	\$ 85,000	915%
Net Increase/ (Decrease) in Fund Balance	123,307	(108,107)	417,069	1,460	(617,941)	143	(143)	-	-	-	-	-	(184,213)	17,000	
Fund Balance - Beginning	184,213	307,520	199,413	616,481	617,941	-	143	-	-	-	-	-	184,213	184,213	
Fund Balance - Ending	\$ 307,520	\$ 199,413	\$ 616,481	\$ 617,941	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,213	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	558	543	504	502	487	440	487	471	487	471	487	486	5,924	6,700	88%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	29	458	66	391	702	663	748	737	372	364	382	383	5,293	2,900	183%
Capitalized Interest Account	16	16	-	-	-	-	-	-	-	-	-	-	32	1,800	2%
Special Assessments - Prepayments															
Special Assessments - On Roll	1,260	28,459	223,280	5,147	4,149	2,109	5,164	634	3,015	-	-	-	273,217	288,914	95%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,901)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	6,318	16,288	2,375	5,277	53,255	506	-	-	-	-	-	-	84,019	-	0%
Total Revenue and Other Sources:	\$ 8,182	\$ 45,764	\$ 226,226	\$ 11,317	\$ 58,593	\$ 3,717	\$ 6,398	\$ 1,842	\$ 3,873	\$ 835	\$ 869	\$ 869	\$ 368,486	\$ 281,413	131%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2023A	-	-	-	-	-	-	-	55,000	-	-	-	-	55,000	55,000	100%
Principal Debt Service - Early Redemptions															
Series 2023A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense															
Series 2023A	-	106,126	-	-	-	-	-	106,126	-	-	-	-	212,253	212,253	100%
Underwriters Discount															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	558	543	504	502	45,909	440	487	471	487	471	487	486	51,346	-	0%
Total Expenditures and Other Uses:	\$ 558	\$ 106,669	\$ 504	\$ 502	\$ 45,909	\$ 440	\$ 487	\$ 161,597	\$ 487	\$ 471	\$ 487	\$ 486	\$ 318,598	\$ 267,253	119%
Net Increase/ (Decrease) in Fund Balance	7,624	(60,905)	225,722	10,815	12,684	3,277	5,911	(159,755)	3,387	364	382	383	49,887	14,160	
Fund Balance - Beginning	241,133	248,756	187,851	413,573	424,387	437,071	440,349	446,260	286,505	289,892	290,255	290,637	241,133	241,133	
Fund Balance - Ending	\$ 248,756	\$ 187,851	\$ 413,573	\$ 424,387	\$ 437,071	\$ 440,349	\$ 446,260	\$ 286,505	\$ 289,892	\$ 290,255	\$ 290,637	\$ 291,020	\$ 291,020	\$ 255,293	

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	775	678	630	491	328	21	-	-	-	-	-	-	2,922	9,900	30%
Prepayment Account	6,318	9,559	2,375	5,277	7,833	506	-	-	-	-	-	-	31,869	-	0%
Revenue Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capitalized Interest Account	28	27	-	-	-	-	-	-	-	-	-	-	55	3,600	2%
Special Assessments - Prepayments															
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	409,781	-	-	-	-	-	-	-	-	-	409,781	409,781	100%
Special Assessments - Prepayments	760,993	349,885	522,808	-	-	-	-	-	-	-	-	-	1,633,686	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contributions from Taylor Morrison	-	-	1,058,365	-	-	-	-	-	-	-	-	-	1,058,365	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	45,422	-	-	-	-	-	-	-	45,422	-	0%
Total Revenue and Other Sources:	\$ 768,114	\$ 360,148	\$ 1,993,960	\$ 5,768	\$ 53,583	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,182,099	\$ 423,281	752%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions															
Series 2023B	-	2,765,000	-	-	3,230,000	-	-	-	-	-	-	-	5,995,000	-	0%
Interest Expense															
Series 2023B	-	168,609	-	-	45,422	-	-	-	-	-	-	-	214,031	409,781	52%
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	7,093	16,966	3,005	5,768	53,583	527	-	-	-	-	-	-	86,941	-	0%
Total Expenditures and Other Uses:	\$ 7,093	\$ 2,950,575	\$ 3,005	\$ 5,768	\$ 3,329,005	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,295,973	\$ 409,781	1536%
Net Increase/ (Decrease) in Fund Balance	761,021	(2,590,427)	1,990,955	0	(3,275,422)	-	-	-	-	-	-	-	(3,113,873)	13,500	
Fund Balance - Beginning	3,113,873	3,874,894	1,284,467	3,275,422	3,275,422	-	-	-	-	-	-	-	3,113,873	3,113,873	
Fund Balance - Ending	\$ 3,874,894	\$ 1,284,467	\$ 3,275,422	\$ 3,275,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,127,373	

River Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Interest Income										
Interest Account										
Sinking Fund Account	-	-	-	-	-	-	-	-	-	0%
Reserve Account	-	77	210	217	210	217	217	1,148	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	0%
Revenue Account	-	-	-	-	1	2	2	5	-	0%
Capitalized Interest Account	-	146	398	338	327	339	340	1,888	-	0%
Special Assessments - Prepayments										
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	31,213	31,213	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	0%
Contributions from Taylor Morrison	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	255,178	-	-	-	-	-	-	255,178	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 255,178	\$ 223	\$ 608	\$ 555	\$ 538	\$ 558	\$ 31,772	\$ 289,432	\$ -	0%
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2025	-	-	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions										
Series 2025	-	-	-	-	-	-	-	-	-	0%
Interest Expense										
Series 2025	-	-	30,361	-	-	-	-	30,361	-	0%
Underwriters Discount	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 30,361	\$ -	\$ -	\$ -	\$ -	\$ 30,361	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	255,178	223	(29,753)	555	538	558	31,772	259,070	-	
Fund Balance - Beginning	-	255,178	255,401	225,648	226,202	226,741	227,299	-	-	
Fund Balance - Ending	\$ 255,178	\$ 255,401	\$ 225,648	\$ 226,202	\$ 226,741	\$ 227,299	\$ 259,070	\$ 259,070	\$ -	

River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income															
Construction Account	28	33	35	40	42	41	47	48	51	51	55	57	530	-	0%
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	1,333	1,221	1,134	993	815	461	487	471	487	471	487	486	8,846	-	0%
Total Revenue and Other Sources:	\$ 1,362	\$ 1,254	\$ 1,169	\$ 1,033	\$ 857	\$ 502	\$ 534	\$ 519	\$ 538	\$ 523	\$ 542	\$ 543	\$ 9,376	\$ -	0%
Expenditures and Other Uses															
Executive															
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Contractual Services															
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay															
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Cost of Issuance															
Legal - Series 2023 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 1,362	\$ 1,254	\$ 1,169	\$ 1,033	\$ 857	\$ 502	\$ 534	\$ 519	\$ 538	\$ 523	\$ 542	\$ 543	\$ 9,376	-	
Fund Balance - Beginning	\$ (406,887)	\$ (405,526)	\$ (404,272)	\$ (403,102)	\$ (402,069)	\$ (401,212)	\$ (400,710)	\$ (400,176)	\$ (399,657)	\$ (399,119)	\$ (398,596)	\$ (398,054)	\$ (406,887)	\$ -	
Fund Balance - Ending	\$ (405,526)	\$ (404,272)	\$ (403,102)	\$ (402,069)	\$ (401,212)	\$ (400,710)	\$ (400,176)	\$ (399,657)	\$ (399,119)	\$ (398,596)	\$ (398,054)	\$ (397,511)	\$ (397,511)	\$ -	

River Landing Community Development District
Capital Projects Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Construction Account	-	4,061	370	1	1	1	1	4,435	-	0%
Cost of Issuance	-	6	15	16	15	16	16	84	-	0%
Unamortized Premium/Discount on Bonds Payable	(2,490)	-	-	-	-	-	-	(2,490)	-	0%
Debt Proceeds	4,989,822	-	-	-	-	-	-	4,989,822	-	0%
Developer Contributions	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,987,332	\$ 4,067	\$ 385	\$ 17	\$ 16	\$ 17	\$ 17	\$ 4,991,850	\$ -	0%
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	0%
Financial and Administrative										
Assessment Roll Services	-	-	-	-	-	-	-	-	-	0%
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	0%
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	-	0%
Printing & Binding	-	-	-	-	-	-	-	-	-	0%
Capital Outlay										
Irrigation	-	-	-	-	-	-	-	-	-	0%
Water-Sewer Combination	-	1,971,029	-	-	-	-	-	1,971,029	-	0%
Stormwater Management	-	1,794,721	-	-	-	-	-	1,794,721	-	0%
Landscaping	-	-	-	-	-	-	-	-	-	0%
Roadway Improvement	-	1,003,634	-	-	-	-	-	1,003,634	-	0%
Cost of Issuance										
Dissemination Services	-	-	-	-	-	-	-	-	-	0%
District Management and A.M.	50,000	-	-	-	-	-	-	50,000	-	0%
Engineering Services	15,000	-	-	-	-	-	-	15,000	-	0%
Legal Services	149,250	-	-	-	-	-	-	149,250	-	0%
Printing & Binding	2,250	-	-	-	-	-	-	2,250	-	0%
Trustee Services	6,075	-	-	-	-	-	-	6,075	-	0%
Underwriter's Discount	104,900	-	-	-	-	-	-	104,900	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ 327,475	\$ 4,769,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,096,860	\$ -	0%
 Net Increase/ (Decrease) in Fund Balance	 \$ 4,659,857	 \$ (4,765,318)	 \$ 385	 \$ 17	 \$ 16	 \$ 17	 \$ 17	 \$ (105,009)	 -	 -
Fund Balance - Beginning	\$ -	\$ 4,659,857	\$ (105,461)	\$ (105,076)	\$ (105,059)	\$ (105,043)	\$ (105,026)	\$ -	\$ -	-
Fund Balance - Ending	\$ 4,659,857	\$ (105,461)	\$ (105,076)	\$ (105,059)	\$ (105,043)	\$ (105,026)	\$ (105,009)	\$ (105,009)	\$ -	-