

# River Landing

Community Development District

*Financial Statements*  
January 31, 2026

*JPWard and Associates, LLC*  
2301 N.E. 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
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**River Landing Community Development District**  
**Balance Sheet**  
**for the Period Ending January 31, 2026**

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

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

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

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

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

Prepared by:

Unaudited

**JPWARD and Associates, LLC**

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

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	770	3,265	11,110	29%
Revenue Account	1,267	3,565	12,554	28%
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	15,089	454,439	527,685	86%
<b>Other Fees and Charges</b>				0%
Fees/Discounts for Early Payment		-	(35,482)	
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 17,126</b>	<b>\$ 461,269</b>	<b>\$ 515,867</b>	<b>89%</b>

**Expenditures and Other Uses**

**Debt Service**

**Principal Debt Service - Mandatory**

Series 2020A	-	-	175,000	0%
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**Interest Expense**

Series 2020A	-	165,945	331,890	50%
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**Intragovernmental Transfer Out**

<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 165,945</b>	<b>\$ 506,890</b>	<b>33%</b>
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Net Increase/ (Decrease) in Fund Balance	17,126	295,324	8,977
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Fund Balance - Beginning	824,154	545,956	545,956
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<b>Fund Balance - Ending</b>	<b>\$ 841,280</b>	<b>\$ 841,280</b>	<b>\$ 554,933</b>
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Prepared by:

**JPWARD and Associates, LLC**

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

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

Prepared by:

**JPWARD and Associates, LLC**

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

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

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 January 31, 2026**

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

Prepared by:

**JPWARD and Associates, LLC**

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

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

Prepared by:

**JPWARD and Associates, LLC**

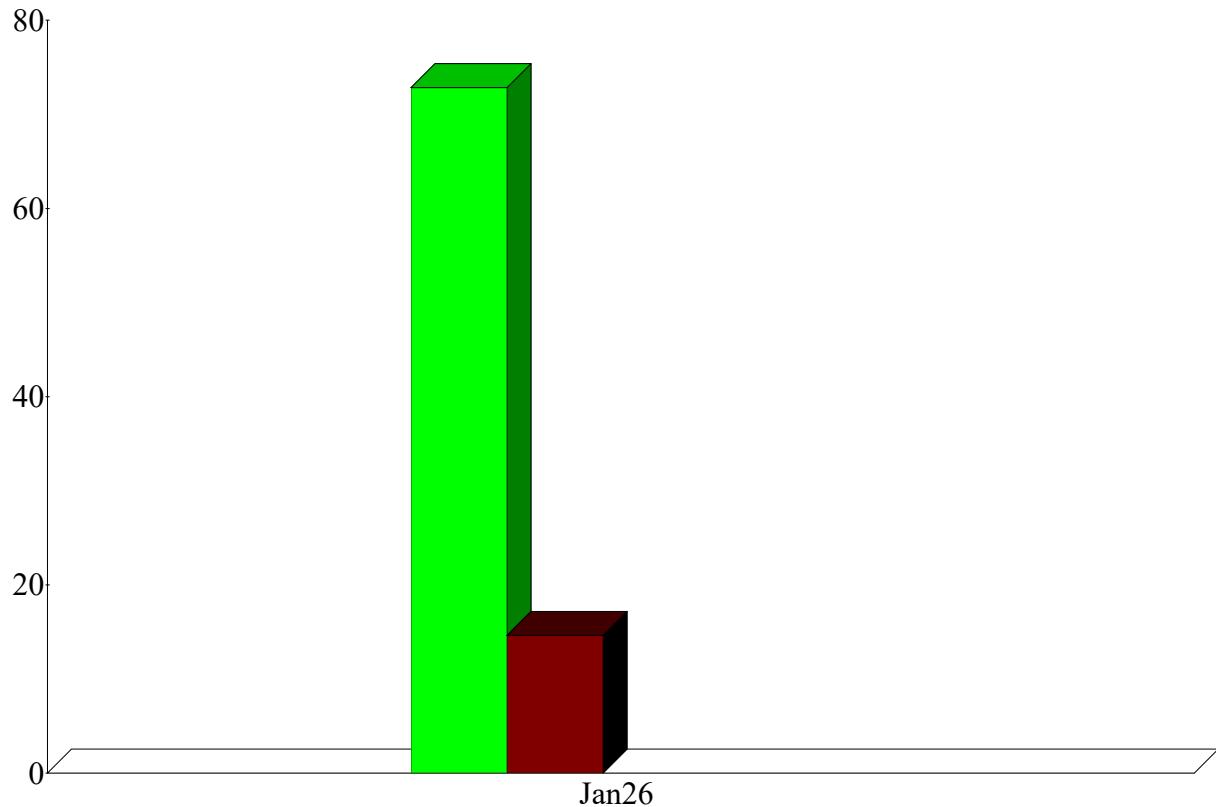
# River Landing Community Development District

## Income and Expense by Month

January 2026

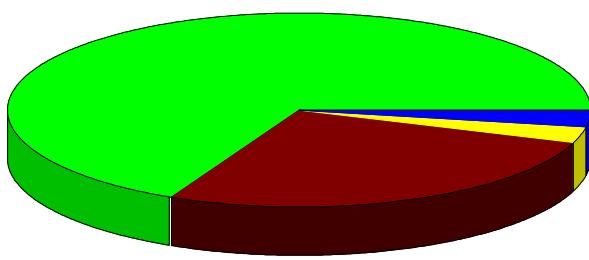
■ Income  
■ Expense

\$ in 1,000's



## Expense Summary January 2026

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



By Account