



# River Landing

Community Development District

*Financial Statements*  
*January 31, 2026*

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

	Governmental Funds									Totals (Memorandum Only)			
	General Fund	Debt Service Funds			Capital Projects Funds		Account Groups						
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets					
Assets													
Cash and Investments													
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	
Due from Other Funds													
General Fund		-		-		-		-		-		-	
Debt Service Fund(s)		-		-		-		-		-		-	
Accounts Receivable		-		-		-		-		-		-	
Unamortized Prem/Discount on Bonds Payable		-		14,596		-		2,489		-		17,085	
Amount Available in Debt Service Funds		-		-		-		-		1,276,229		1,276,229	
Amount to be Provided by Debt Service Funds		-		-		-		-		15,653,771		15,653,771	
Investment in General Fixed Assets (net of depreciation)		-		-		-		-		-		13,461,392	
Total Assets	\$	358,939	\$	841,280	\$	434,949	\$	478,757	\$	-	\$	2,489	
										\$	16,930,000	\$	13,461,392
												\$	32,507,806

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

	Governmental Funds																	
	General Fund	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)									
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025	General Long Term Debt	General Fixed Assets										
Liabilities																		
Accounts Payable	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-						
Developer Advance		-		-		-	395,553	102,331		-		-	497,884					
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 2023A		-		-		-		-		60,000		-	60,000					
Series 2025		-		-		-		-		80,000		-	80,000					
Long Term																		
Series 2020A		-		-		-		-		7,750,000		-	7,750,000					
Series 2023A		-		-		-		-		3,700,000		-	3,700,000					
Series 2025		-		-		-		-		5,165,000		-	5,165,000					
Total Liabilities	\$	-	\$	-	\$	-	\$	395,553	\$	102,331	\$	16,930,000	\$	-	\$	17,427,884		
Fund Equity and Other Credits																		
Investment in General Fixed Assets		-		-						-		13,461,392		13,461,392				
Fund Balance																		
Restricted																		
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	
Unassigned																		
Beginning: October 1, 2025 (Unaudited)		202,514		-		-		-		-		-		-		-	202,514	
Results from Current Operations		156,424		-		-		-		-		-		-		-	156,424	
Total Fund Equity and Other Credits	\$	358,939	\$	841,280	\$	434,949	\$	478,757	\$	(395,553)	\$	(99,841)	\$	-	\$	13,461,392	\$	15,079,923
Total Liabilities, Fund Equity and Other Credits																		
	\$	358,939	\$	841,280	\$	434,949	\$	478,757	\$	-	\$	2,489	\$	16,930,000	\$	13,461,392	\$	32,507,806

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

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

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

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

Prepared by:

**JPWARD and Associates, LLC**

Unaudited

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

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

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**JPWARD and Associates, LLC**

Unaudited

**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>				0%
Fees/Discounts for Early Payment	-	-	(18,901)	0%
<b>Intragovernmental Transfer In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 37,334</b>	<b>\$ 358,924</b>	<b>\$ 616,127</b>	58%
<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>	-	2,611	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 139,237</b>	<b>\$ 353,252</b>	39%
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>	

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**JPWARD and Associates, LLC**

Unaudited



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

Prepared by:

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**JPWARD and Associates, LLC**

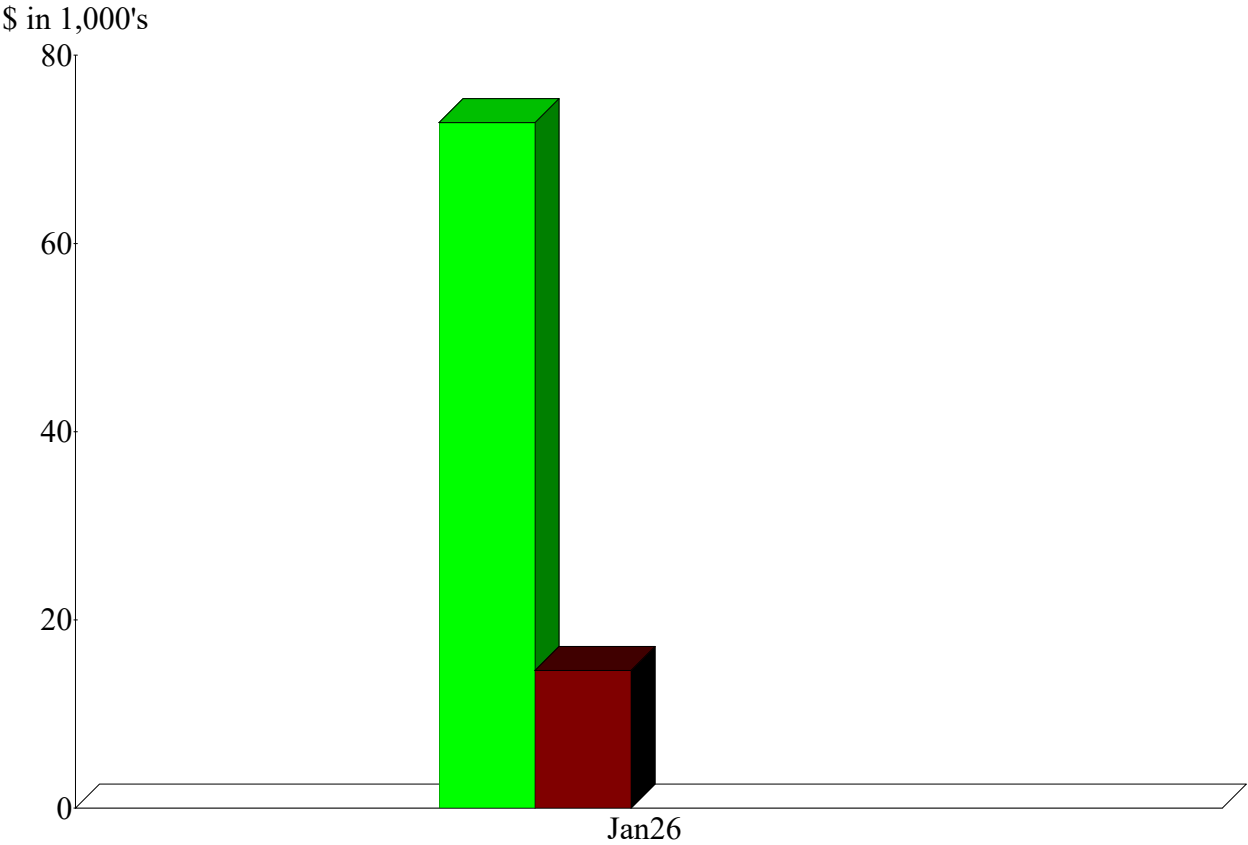
**River Landing Community Development District**  
**Capital Projects Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

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>	<u>\$ 18</u>	<u>\$ 2,678</u>	<u>\$ -</u>	<u>0%</u>
<b>Expenditures and Other Uses</b>				
<b>Capital Outlay</b>				
<b>Intragovernmental Transfer Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	\$ 18	\$ 2,678	-	
Fund Balance - Beginning	\$ (99,859)	\$ (102,520)	\$ -	
<b>Fund Balance - Ending</b>	<u><u>\$ (99,841)</u></u>	<u><u>\$ (99,841)</u></u>	<u><u>\$ -</u></u>	

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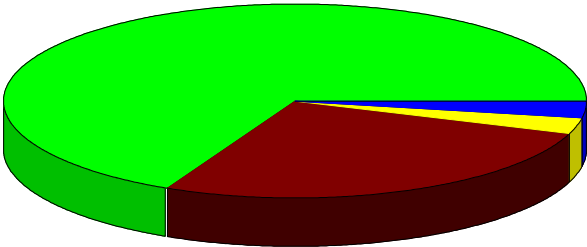
River Landing Community Development District

Income and Expense by Month  
January 2026



Expense Summary  
January 2026

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



By Account