

River Landing

Community Development District

Financial Statements
February 28, 2026

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River Landing Community Development District

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

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

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

	Governmental Funds								Account Groups		Totals (Memorandum Only)
	General Fund		Debt Service Funds			Capital Projects Funds					
		Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025					
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	-	-	-	-	-	-	5,135,000	-	-	-	5,135,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,553</u>	<u>\$ 102,331</u>	<u>\$ 16,900,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,397,884</u>	
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	-	307,891	149,988	197,504	2,394	2,690	-	-	-	660,467	
Unassigned											
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	-	202,514	
Results from Current Operations	147,375	-	-	-	-	-	-	-	-	147,375	
Total Fund Equity and Other Credits	<u>\$ 349,889</u>	<u>\$ 853,848</u>	<u>\$ 441,008</u>	<u>\$ 456,574</u>	<u>\$ (395,117)</u>	<u>\$ (99,830)</u>	<u>\$ -</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 15,067,764</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 349,889</u>	<u>\$ 853,848</u>	<u>\$ 441,008</u>	<u>\$ 456,574</u>	<u>\$ 436</u>	<u>\$ 2,501</u>	<u>\$ 16,900,000</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 32,465,647</u>	

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

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

Prepared by:

JPWARD and Associates, LLC

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

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

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

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

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

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

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

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

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

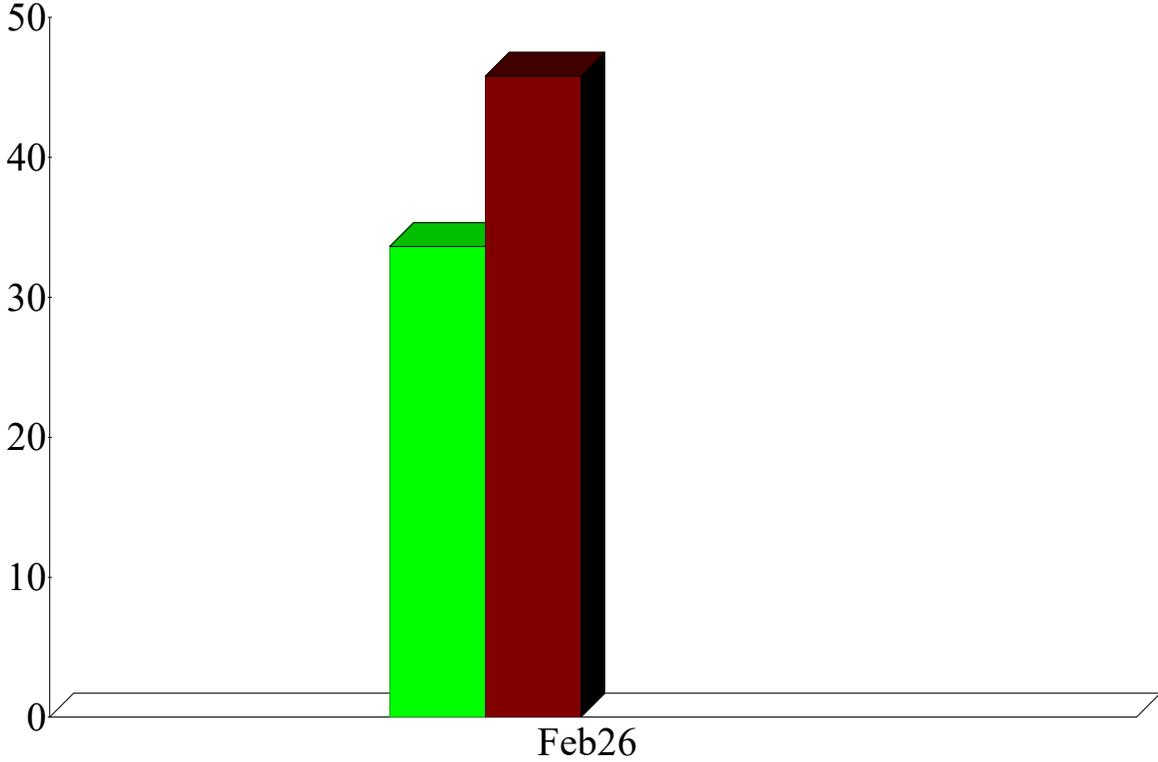
Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	11	77	-	0%
Cost of Issuance	-	1	-	0%
Intragovernmental Transfer In	-	2,611	-	0%
Total Revenue and Other Sources:	<u>\$ 11</u>	<u>\$ 2,690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

River Landing Community Development District

Income and Expense by Month February 2026

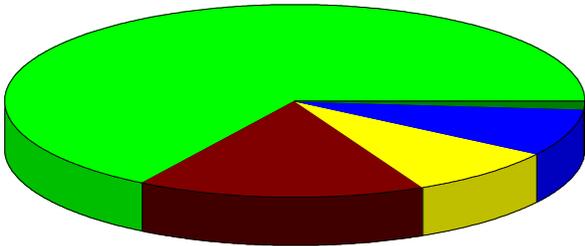


\$ in 1,000's



Expense Summary February 2026

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



By Account