

River Landing

Community Development District

Financial Statements
March 31, 2026

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

TABLE OF CONTENTS

River Landing Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3
Debt Service Fund	
Series 2020A	4
Series 2023A	5
Series 2025	6
Capital Project Fund	
Series 2023AB	7
Series 2025	8
Income & Expense Graph – All Funds	9

**River Landing Community Development District
Balance Sheet
for the Period Ending March 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				
Assets										
Cash and Investments										
General Fund - Truist Checking Account	\$ 331,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331,052
Debt Service Fund										
Reserve Account	-	253,546	135,006	87,693	-	-	-	-	-	476,245
Revenue Account	-	594,885	310,438	347,489	-	-	-	-	-	1,252,812
Prepayment Account	-	286	-	27,408	-	-	-	-	-	27,694
Construction Account	-	-	-	-	799	11	-	-	-	810
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Accrued Interest Receivable										
Accounts Receivable	-	14,596	-	-	-	2,489	-	-	-	17,085
Prepaid Expenses	-	-	-	-	-	-	1,308,756	-	-	1,308,756
Amount Available in Debt Service Funds	-	-	-	-	-	-	15,591,244	-	-	15,591,244
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	13,461,392	-	13,461,392
Investment in General Fixed Assets (net of depreciation)	<u>\$ 331,052</u>	<u>\$ 863,312</u>	<u>\$ 445,444</u>	<u>\$ 462,591</u>	<u>\$ 799</u>	<u>\$ 2,501</u>	<u>\$ 16,900,000</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 32,467,090</u>

**River Landing Community Development District
Balance Sheet
for the Period Ending March 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	395,553	102,331	-	-	-	497,884
Developer Advance	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Bonds Payable										
Current Portion (Due Within 12 Months)	-	-	-	-	-	-	175,000	-	-	175,000
Series 2020B	-	-	-	-	-	-	60,000	-	-	60,000
Series 2023B	-	-	-	-	-	-	80,000	-	-	80,000
Series 2025	-	-	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	-	7,750,000	-	-	7,750,000
Series 2020B	-	-	-	-	-	-	3,700,000	-	-	3,700,000
Series 2023B	-	-	-	-	-	-	5,135,000	-	-	5,135,000
Series 2025	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	13,461,392	-	13,461,392
Investment in General Fixed Assets										
Fund Balance										
Restricted	-	545,956	291,020	259,070	(397,511)	(102,520)	-	-	-	596,016
Beginning: October 1, 2025 (Unaudited)	-	317,355	154,424	203,520	2,757	2,690	-	-	-	680,747
Results from Current Operations	-	-	-	-	-	-	-	-	-	-
Unassigned	202,514	-	-	-	-	-	-	-	-	202,514
Beginning: October 1, 2025 (Unaudited)	128,538	-	-	-	-	-	-	-	-	128,538
Results from Current Operations	<u>\$ 331,052</u>	<u>\$ 863,312</u>	<u>\$ 445,444</u>	<u>\$ 462,591</u>	<u>\$ (394,753)</u>	<u>\$ (99,830)</u>	<u>\$ -</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 15,069,207</u>
Total Fund Equity and Other Credits	<u>\$ 331,052</u>	<u>\$ 863,312</u>	<u>\$ 445,444</u>	<u>\$ 462,591</u>	<u>\$ 799</u>	<u>\$ 2,501</u>	<u>\$ 16,900,000</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 32,467,090</u>

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	4,244	276,927	306,175	90%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Total Revenue and Other Sources:	\$ 4,244	\$ 276,927	\$ 288,844	96%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	23,500	47,000	50%
Financial and Administrative				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	17,000	34,000	50%
Assessment Roll Services	2,833	17,000	34,000	50%
Arbitrage Rebate Services	-	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	150	150	100%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	26	500	5%
Computer Services - Website Development	-	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	153	263	10,000	3%
Other General Government Services				
Engineering Services	483	1,958	5,000	39%
Other Physical Environment				
Repairs and Maintenance				
Wetland Maintenance	12,700	51,600	100,000	52%
Total Expenditures and Other Uses:	\$ 23,068	\$ 148,389	\$ 288,844	51%
Net Increase/ (Decrease) in Fund Balance	(18,824)	128,538	-	
Fund Balance - Beginning	349,876	202,514	202,514	
Fund Balance - Ending	\$ 331,052	\$ 331,052	\$ 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 March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	680	4,698	11,110	42%
Revenue Account	1,553	6,802	12,554	54%
Special Assessment Revenue				
Special Assessments - On Roll	7,231	471,801	527,685	89%
Other Fees and Charges				
Fees/Discounts for Early Payment		-	(35,482)	0%
Total Revenue and Other Sources:	\$ 9,464	\$ 483,300	\$ 515,867	94%
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	9,464	317,355	8,977	
Fund Balance - Beginning	853,848	545,956	545,956	
Fund Balance - Ending	\$ 863,312	\$ 863,312	\$ 554,933	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	0%
Interest Income				
Reserve Account	362	2,501	5,916	42%
Revenue Account	498	2,277	3,753	61%
Capitalized Interest Account	-	-	74	0%
Special Assessment Revenue				
Special Assessments - On Roll	3,938	256,953	286,992	90%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,798	\$ 261,732	\$ 277,834	94%
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				
	362	2,502	-	0%
Total Expenditures and Other Uses:	\$ 362	\$ 107,308	\$ 269,613	40%
Net Increase/ (Decrease) in Fund Balance	4,436	154,424	8,221	
Fund Balance - Beginning	441,008	291,020	291,020	
Fund Balance - Ending	\$ 445,444	\$ 445,444	\$ 299,241	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	255,178	0%
Interest Income				
Reserve Account	145	1,046	760	138%
Prepayment Account	46	316	-	0%
Revenue Account	555	1,590	1,520	105%
Capitalized Interest Account	-	646	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	5,270	343,864	377,570	91%
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:	\$ 6,016	\$ 373,160	\$ 616,127	61%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	80,000	0%
Principal Debt Service - Early Redemptions				
Series 2025	-	30,000	-	0%
Interest Expense				
Series 2025	-	137,029	273,252	50%
Intragovernmental Transfer Out	-	2,611	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 169,640	\$ 353,252	48%
Net Increase/ (Decrease) in Fund Balance	6,016	203,520	262,875	
Fund Balance - Beginning	456,574	259,070	259,070	
Fund Balance - Ending	\$ 462,591	\$ 462,591	\$ 521,945	

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

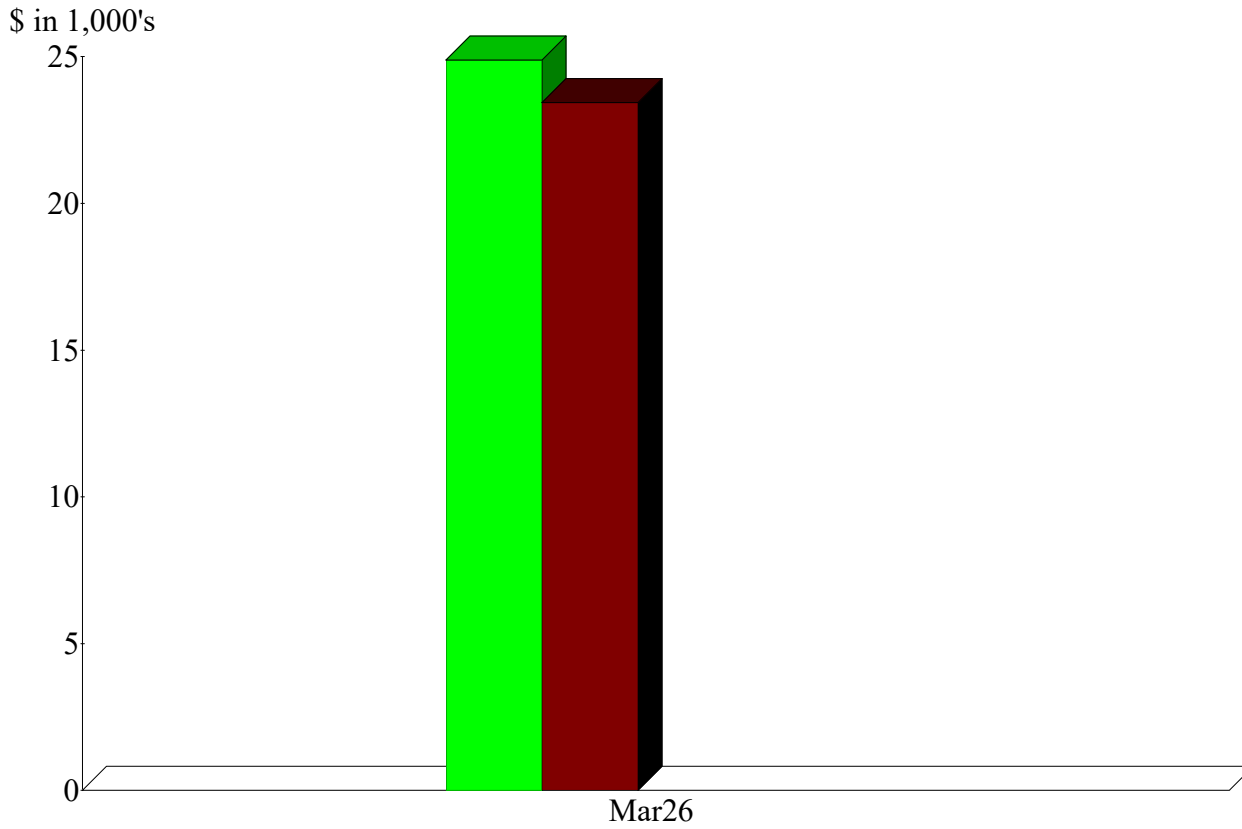
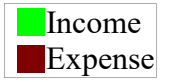
Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	1	256	-	0%
Intragovernmental Transfer In	362	2,502	-	0%
Total Revenue and Other Sources:	\$ 363	\$ 2,757	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 363	\$ 2,757	-	
Fund Balance - Beginning	\$ (395,117)	\$ (397,511)	\$ -	
Fund Balance - Ending	\$ (394,753)	\$ (394,753)	\$ -	

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

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

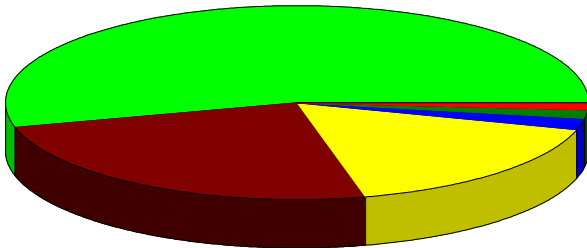
River Landing Community Development District

Income and Expense by Month
March 2026



Expense Summary
March 2026

5390000 · Other Physical Environment	54.20%
5130000 · Financial and Administrative	24.83
5120000 · Executive	16.72
5190000 · Other General Government Serv.	2.06
5810000 · Interfund Transfer Out	1.55
5140000 · Legal Services	0.65
Total	\$23,430.44



By Account