

River Landing

Community Development District

Financial Statements
April 30, 2026

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
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
Through April 30, 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	\$ 364,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,529
Debt Service Fund									
Reserve Account	-	253,546	135,006	87,693	-	-	-	-	476,245
Revenue Account	-	597,393	311,000	348,328	-	-	-	-	1,256,721
Prepayment Account	-	286	-	27,408	-	-	-	-	27,694
Construction Account	-	-	-	-	1,202	11	-	-	1,214
Due from Other Funds									
General Fund	-	18,402	10,022	13,412	-	-	-	-	41,836
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Accounts Receivable									
Unamortized Prem/Discount on Bonds Payable	-	14,596	-	-	-	2,489	-	-	17,085
Amount Available in Debt Service Funds									
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	1,340,250	-	1,340,250
Investment in General Fixed Assets (net of depreciation)									
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	13,461,392	13,461,392
Total Assets	\$ 364,529	\$ 884,222	\$ 456,028	\$ 476,841	\$ 1,202	\$ 2,501	\$ 16,900,000	\$ 13,461,392	\$ 32,546,715

**River Landing Community Development District
Balance Sheet
Through April 30, 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			
Liabilities									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	395,553	102,331	-	-	497,884
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	41,836	-	-	-	-	-	-	-	41,836
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	\$ 41,836	\$ -	\$ -	\$ -	\$ 395,553	\$ 102,331	\$ 16,900,000	\$ -	\$ 17,439,719
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	-	338,266	165,008	217,770	3,161	2,690	-	-	726,895
Unassigned									
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	202,514
Results from Current Operations	120,179	-	-	-	-	-	-	-	120,179
Total Fund Equity and Other Credits	\$ 322,694	\$ 884,222	\$ 456,028	\$ 476,841	\$ (394,350)	\$ (99,830)	\$ -	\$ 13,461,392	\$ 15,106,996
Total Liabilities, Fund Equity and Other Credits	\$ 364,529	\$ 884,222	\$ 456,028	\$ 476,841	\$ 1,202	\$ 2,501	\$ 16,900,000	\$ 13,461,392	\$ 32,546,715

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	10,801	287,728	306,175	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Total Revenue and Other Sources:	\$ 10,801	\$ 287,728	\$ 288,844	100%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	27,417	47,000	58%
Financial and Administrative				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	19,833	34,000	58%
Assessment Roll Services	2,833	19,833	34,000	58%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	-	198	2,800	7%
Trustee Services	4,246	8,493	15,480	55%
Dissemination Agent Services	-	-	6,000	0%
Bond Amortization Schedules	-	-	1,500	0%
Property Appraiser Fees	-	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	175	438	10,000	4%
Other General Government Services				
Engineering Services	1,455	3,413	5,000	68%
Other Physical Environment				
Repairs and Maintenance				
Wetland Maintenance	3,700	55,300	100,000	55%
Total Expenditures and Other Uses:	\$ 19,160	\$ 167,548	\$ 288,844	58%
Net Increase/ (Decrease) in Fund Balance				
	(8,359)	120,179	-	
Fund Balance - Beginning	331,052	202,514	202,514	
Fund Balance - Ending	\$ 322,694	\$ 322,694	\$ 202,514	

Prepared by:

PFM Management Services LLC

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	753	5,451	11,110	49%
Revenue Account	1,756	8,557	12,554	68%
Special Assessment Revenue				
Special Assessments - On Roll	18,402	490,203	527,685	93%
Other Fees and Charges				
Fees/Discounts for Early Payment		-	(35,482)	0%
Total Revenue and Other Sources:	\$ 20,910	\$ 504,211	\$ 515,867	98%
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	20,910	338,266	8,977	
Fund Balance - Beginning	863,312	545,956	545,956	
Fund Balance - Ending	\$ 884,222	\$ 884,222	\$ 554,933	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	0%
Interest Income				
Reserve Account	401	2,902	5,916	49%
Revenue Account	562	2,839	3,753	76%
Capitalized Interest Account	-	-	74	0%
Special Assessment Revenue				
Special Assessments - On Roll	10,022	266,976	286,992	93%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 10,985	\$ 272,717	\$ 277,834	98%
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	2,902	-	0%
Total Expenditures and Other Uses:	\$ 401	\$ 107,709	\$ 269,613	40%
Net Increase/ (Decrease) in Fund Balance	10,584	165,008	8,221	
Fund Balance - Beginning	445,444	291,020	291,020	
Fund Balance - Ending	\$ 456,028	\$ 456,028	\$ 299,241	

River Landing Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	255,178	0%
Interest Income				
Reserve Account	160	1,206	760	159%
Prepayment Account	49	365	-	0%
Revenue Account	629	2,219	1,520	146%
Capitalized Interest Account	-	646	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	13,412	357,276	377,570	95%
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:	\$ 14,250	\$ 387,410	\$ 616,127	63%
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	14,250	217,770	262,875	
Fund Balance - Beginning	462,591	259,070	259,070	
Fund Balance - Ending	\$ 476,841	\$ 476,841	\$ 521,945	

**River Landing Community Development District
Construction Project Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	2	258	-	0%
Intragovernmental Transfer In	401	2,902	-	0%
Total Revenue and Other Sources:	\$ 403	\$ 3,161	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 403	\$ 3,161	-	
Fund Balance - Beginning	\$ (394,753)	\$ (397,511)	\$ -	
Fund Balance - Ending	\$ (394,350)	\$ (394,350)	\$ -	

River Landing Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	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)	\$ -	

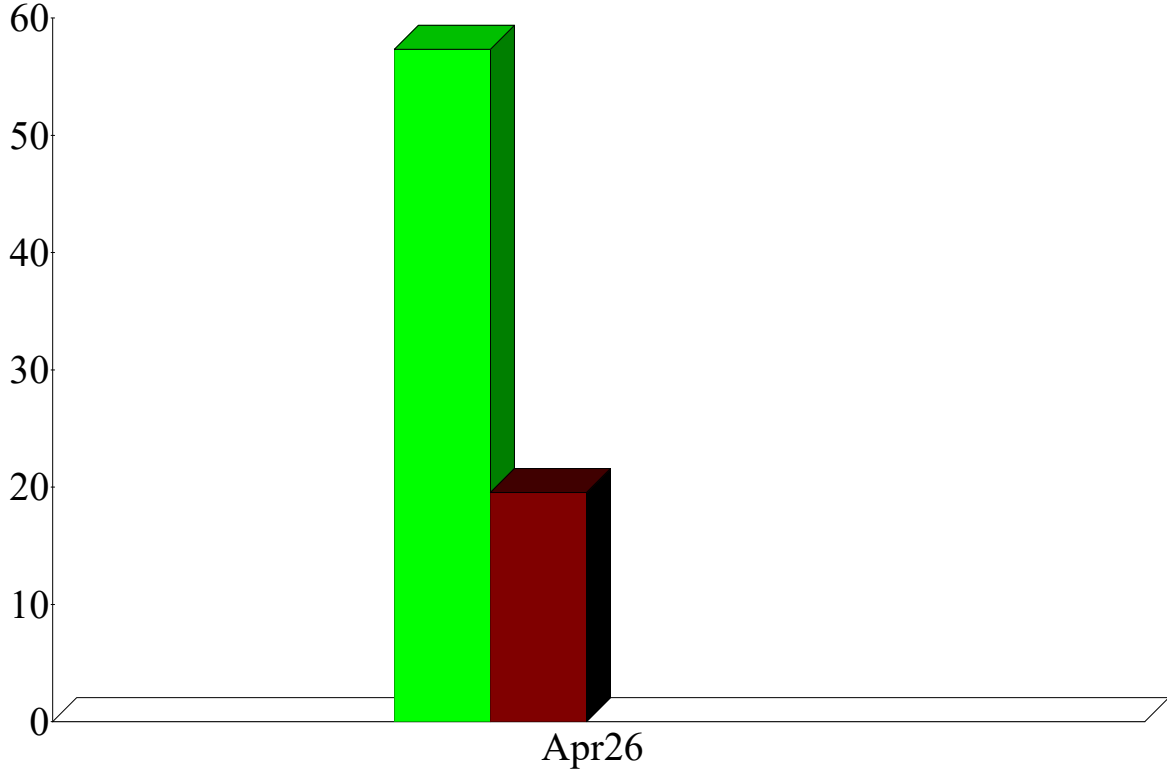
River Landing Community Development District

Income and Expense by Month

April 2026

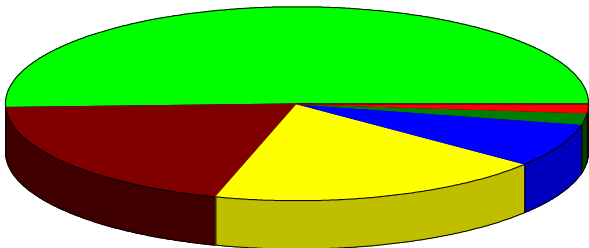


\$ in 1,000's



Expense Summary April 2026

5130000 · Financial and Admi	50.68%
5120000 · Executive	20.02
5390000 · Other Physical Enviro	18.92
5190000 · Other General Governn	7.44
5810000 · Interfund Transfer Out	2.05
5140000 · Legal Services	0.89
Total	\$19,560.48



By Account