

River Landing

Community Development District

Financial Statements May 31, 2026

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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River Landing Community Development District

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**River Landing Community Development District
Balance Sheet
Through May 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	\$ 291,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,222
Debt Service Fund										
Reserve Account	-	253,546	135,006	87,693	-	-	-	-	-	476,245
Revenue Account	-	279,627	158,034	148,435	-	-	-	-	-	586,096
Prepayment Account	-	286	-	2,408	-	-	-	-	-	2,694
Construction Account	-	-	-	-	1,594	11	-	-	-	1,605
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	-	-	-	-	-	-	841,094	-	-	841,094
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	15,718,906	-	-	15,718,906
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	13,461,392	-	13,461,392
Total Assets	\$ 291,222	\$ 548,054	\$ 293,040	\$ 238,536	\$ 1,594	\$ 2,501	\$ 16,560,000	\$ 13,461,392	\$ -	\$ 31,396,339

River Landing Community Development District
Balance Sheet
Through May 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				
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	-	-	-	-	-	-	180,000	-	-	180,000
Series 2023A	-	-	-	-	-	-	60,000	-	-	60,000
Series 2025	-	-	-	-	-	-	80,000	-	-	80,000
Long Term										
Series 2020A	-	-	-	-	-	-	7,570,000	-	-	7,570,000
Series 2023A	-	-	-	-	-	-	3,640,000	-	-	3,640,000
Series 2025	-	-	-	-	-	-	5,030,000	-	-	5,030,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,553</u>	<u>\$ 102,331</u>	<u>\$ 16,560,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,057,884</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	-	2,097	2,020	(20,534)	3,552	2,690	-	-	-	(10,175)
Unassigned										
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	-	202,514
Results from Current Operations	88,708	-	-	-	-	-	-	-	-	88,708
Total Fund Equity and Other Credits	<u>\$ 291,222</u>	<u>\$ 548,054</u>	<u>\$ 293,040</u>	<u>\$ 238,536</u>	<u>\$ (393,959)</u>	<u>\$ (99,830)</u>	<u>\$ -</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 14,338,455</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 291,222</u>	<u>\$ 548,054</u>	<u>\$ 293,040</u>	<u>\$ 238,536</u>	<u>\$ 1,594</u>	<u>\$ 2,501</u>	<u>\$ 16,560,000</u>	<u>\$ 13,461,392</u>	<u>\$ -</u>	<u>\$ 31,396,339</u>

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,369	289,096	306,175	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Total Revenue and Other Sources:	\$ 1,369	\$ 289,096	\$ 288,844	100%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	31,333	47,000	67%
Financial and Administrative				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	22,667	34,000	67%
Assessment Roll Services	2,833	22,667	34,000	67%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	1,778	1,976	2,800	71%
Trustee Services	-	8,493	15,480	55%
Dissemination Agent Services	7,000	7,000	6,000	117%
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	2,400	100%
Insurance	-	23,374	22,289	105%
Printing & Binding	-	-	100	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	579	1,017	10,000	10%
Other General Government Services				
Engineering Services	-	3,413	5,000	68%
Other Physical Environment				
Repairs and Maintenance				
Wetland Maintenance	12,700	68,000	100,000	68%
Total Expenditures and Other Uses:	\$ 32,840	\$ 200,389	\$ 288,844	69%
Net Increase/ (Decrease) in Fund Balance	(31,472)	88,708	-	
Fund Balance - Beginning	322,694	202,514	202,514	
Fund Balance - Ending	\$ 291,222	\$ 291,222	\$ 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 May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	729	6,179	11,110	56%
Revenue Account	1,716	10,274	12,554	82%
Special Assessment Revenue				
Special Assessments - On Roll	2,332	492,535	527,685	93%
Other Fees and Charges				
Fees/Discounts for Early Payment		-	(35,482)	0%
Total Revenue and Other Sources:	\$ 4,777	\$ 508,987	\$ 515,867	99%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	175,000	175,000	175,000	100%
Interest Expense				
Series 2020A	165,945	331,890	331,890	100%
Total Expenditures and Other Uses:	\$ 340,945	\$ 506,890	\$ 506,890	100%
Net Increase/ (Decrease) in Fund Balance	(336,168)	2,097	8,977	
Fund Balance - Beginning	884,222	545,956	545,956	
Fund Balance - Ending	548,054	\$ 548,054	\$ 554,933	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	0%
Interest Income				
Reserve Account	388	3,290	5,916	56%
Revenue Account	549	3,388	3,753	90%
Capitalized Interest Account	-	-	74	0%
Special Assessment Revenue				
Special Assessments - On Roll	1,270	268,245	286,992	93%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,206	\$ 274,923	\$ 277,834	99%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2023A	60,000	60,000	60,000	100%
Interest Expense				
Series 2023A	104,806	209,613	209,613	100%
Intragovernmental Transfer Out				
	388	3,290	-	0%
Total Expenditures and Other Uses:	\$ 165,194	\$ 272,903	\$ 269,613	101%
Net Increase/ (Decrease) in Fund Balance	(162,988)	2,020	8,221	
Fund Balance - Beginning	456,028	291,020	291,020	
Fund Balance - Ending	\$ 293,040	\$ 293,040	\$ 299,241	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	255,178	0%
Interest Income				
Reserve Account	155	1,361	760	179%
Prepayment Account	48	414	-	0%
Revenue Account	614	2,833	1,520	186%
Capitalized Interest Account	-	646	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	1,699	358,975	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:	\$ 2,517	\$ 389,927	\$ 616,127	63%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	80,000	80,000	80,000	100%
Principal Debt Service - Early Redemptions				
Series 2025	25,000	55,000	-	0%
Interest Expense				
Series 2025	135,821	272,850	273,252	100%
Intragovernmental Transfer Out	-	2,611	-	0%
Total Expenditures and Other Uses:	\$ 240,821	\$ 410,461	\$ 353,252	116%
Net Increase/ (Decrease) in Fund Balance	(238,304)	(20,534)	262,875	
Fund Balance - Beginning	476,841	259,070	259,070	
Fund Balance - Ending	\$ 238,536	\$ 238,536	\$ 521,945	

River Landing Community Development District
Construction Project Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2026

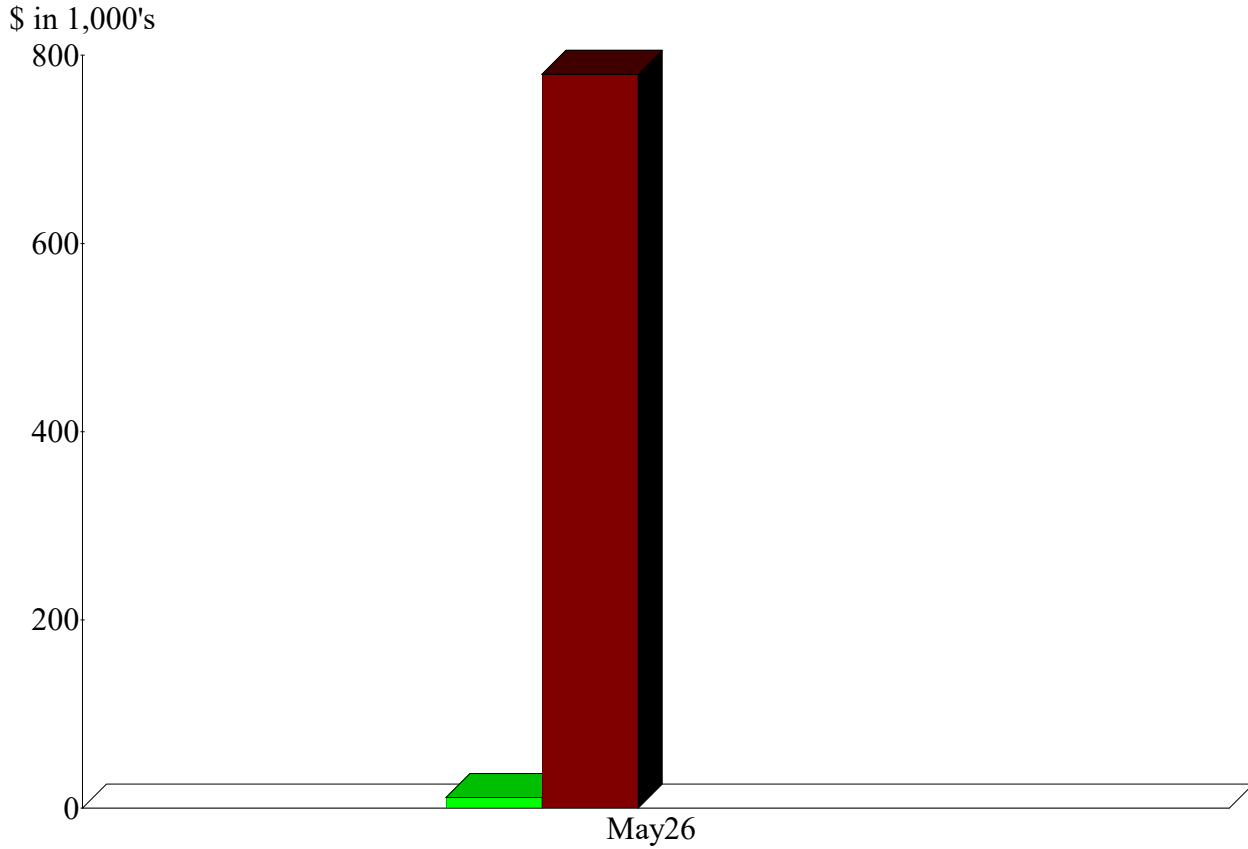
Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	3	262	-	0%
Intragovernmental Transfer In	388	3,290	-	0%
Total Revenue and Other Sources:	\$ 391	\$ 3,552	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 391	\$ 3,552	-	
Fund Balance - Beginning	\$ (394,350)	\$ (397,511)	\$ -	
Fund Balance - Ending	\$ (393,959)	\$ (393,959)	\$ -	

River Landing Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2026

Description	May	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)	\$ -	

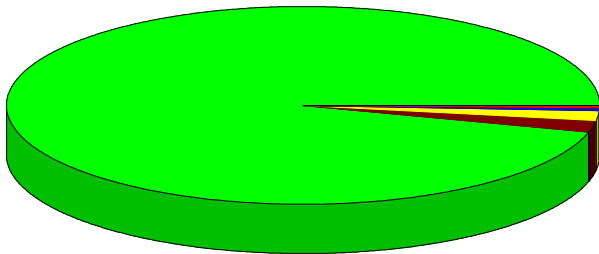
River Landing Community Development District

Income and Expense by Month
May 2026



Expense Summary
May 2026

5170000 · Debt Service	95.74%
5130000 · Financial and Administrative	2.01
5390000 · Other Physical Environment	1.63
5120000 · Executive	0.50
5140000 · Legal Services	0.07
5810000 · Interfund Transfer Out	0.05
Total	\$779,800.80



By Account