

River Landing

Community Development District

Financial Statements June 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 June 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	\$ 273,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273,954
Debt Service Fund									
Reserve Account	-	253,546	135,006	87,252	-	-	-	-	475,804
Revenue Account	-	291,582	163,976	141,437	-	-	-	-	596,995
Prepayment Account	-	15,286	-	2,849	-	-	-	-	18,135
Construction Account	-	-	-	-	1,999	11	-	-	2,011
Due from Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	10,698	-	-	-	-	-	-	10,698
Accounts Receivable									
Unamortized Prem/Discount on Bonds Payable	-	14,596	-	-	-	2,490	-	-	17,085
Amount Available in Debt Service Funds									
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	884,689	-	884,689
Investment in General Fixed Assets (net of depreciation)									
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	13,461,392	13,461,392
Total Assets	\$ 273,954	\$ 585,707	\$ 298,983	\$ 231,538	\$ 1,999	\$ 2,501	\$ 16,560,000	\$ 13,461,392	\$ 31,416,073

**River Landing Community Development District
Balance Sheet
Through June 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)	-	-	-	10,698	-	-	-	-	10,698
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	\$ -	\$ -	\$ -	\$ 10,698	\$ 395,553	\$ 102,331	\$ 16,560,000	\$ -	\$ 17,068,581
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	-	39,750	7,963	(38,230)	3,958	2,690	-	-	16,130
Unassigned									
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	202,514
Results from Current Operations	71,440	-	-	-	-	-	-	-	71,440
Total Fund Equity and Other Credits	\$ 273,954	\$ 585,707	\$ 298,983	\$ 220,840	\$ (393,553)	\$ (99,830)	\$ -	\$ 13,461,392	\$ 14,347,492
Total Liabilities, Fund Equity and Other Credits	\$ 273,954	\$ 585,707	\$ 298,983	\$ 231,538	\$ 1,999	\$ 2,501	\$ 16,560,000	\$ 13,461,392	\$ 31,416,073

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	6,103	295,199	306,175	96%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Total Revenue and Other Sources:	\$ 6,103	\$ 295,199	\$ 288,844	102%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	35,250	47,000	75%
Financial and Administrative				
Audit Services	-	7,200	5,700	126%
Accounting Services	2,833	25,500	34,000	75%
Assessment Roll Services	2,833	25,500	34,000	75%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	1,945	3,921	2,800	140%
Trustee Services	4,246	12,739	15,480	82%
Dissemination Agent Services	-	7,000	6,000	117%
Bond Amortization Schedules	-	-	1,500	0%
Property Appraiser Fees	216	366	150	244%
Bank Service Fees	0	0	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	512	538	500	108%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance				
Insurance	-	23,374	22,289	105%
Printing & Binding				
Printing & Binding	1,868	1,868	100	1868%
Subscription & Memberships				
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,017	10,000	10%
Other General Government Services				
Engineering Services	-	3,413	5,000	68%
Other Physical Environment				
Repairs and Maintenance				
Wetland Maintenance	4,000	72,000	100,000	72%
Preserve Maintenance	1,000	1,000	-	0%
Total Expenditures and Other Uses:	\$ 23,371	\$ 223,760	\$ 288,844	77%
Net Increase/ (Decrease) in Fund Balance				
	(17,268)	71,440	-	
Fund Balance - Beginning	291,222	202,514	202,514	
Fund Balance - Ending	\$ 273,954	\$ 273,954	\$ 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 June 30, 2026

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income	-			
Reserve Account	753	6,932	11,110	62%
Revenue Account	804	11,078	12,554	88%
Special Assessment Revenue				
Special Assessments - On Roll	10,398	502,932	527,685	95%
Special Assessments - Prepayments	25,698	25,698	-	0%
Other Fees and Charges				
Fees/Discounts for Early Payment		-	(35,482)	0%
Total Revenue and Other Sources:	\$ 37,653	\$ 546,640	\$ 515,867	106%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	175,000	175,000	100%
Interest Expense				
Series 2020A	-	331,890	331,890	100%
Total Expenditures and Other Uses:	\$ -	\$ 506,890	\$ 506,890	100%
Net Increase/ (Decrease) in Fund Balance	37,653	39,750	8,977	
Fund Balance - Beginning	548,054	545,956	545,956	
Fund Balance - Ending	\$ 585,707	\$ 585,707	\$ 554,933	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	0%
Interest Income				
Reserve Account	401	3,691	5,916	62%
Revenue Account	279	3,667	3,753	98%
Capitalized Interest Account	-	0	74	0%
Special Assessment Revenue				
Special Assessments - On Roll	5,663	273,908	286,992	95%
Other Fees and Charges				
Fees/Discounts for Early Payment	-	-	(18,901)	0%
Intragovernmental Transfer In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 6,343	\$ 281,267	\$ 277,834	101%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2023A	-	60,000	60,000	100%
Interest Expense				
Series 2023A	-	209,613	209,613	100%
Intragovernmental Transfer Out				
	401	3,691	-	0%
Total Expenditures and Other Uses:	\$ 401	\$ 273,304	\$ 269,613	101%
Net Increase/ (Decrease) in Fund Balance				
	5,942	7,963	8,221	
Fund Balance - Beginning	293,040	291,020	291,020	
Fund Balance - Ending	\$ 298,983	\$ 298,983	\$ 299,241	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	255,178	0%
Interest Income	-			
Reserve Account	160	1,520	760	200%
Prepayment Account	4	418	-	0%
Revenue Account	259	3,093	1,520	203%
Capitalized Interest Account	-	646	-	0%
Special Assessment Revenue				
Special Assessments - On Roll	7,578	366,554	377,570	97%
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:	\$ (17,696)	\$ 372,231	\$ 616,127	60%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	80,000	80,000	100%
Principal Debt Service - Early Redemptions				
Series 2025	-	55,000	-	0%
Interest Expense				
Series 2025	-	272,850	273,252	100%
Intragovernmental Transfer Out	-	2,611	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 410,461	\$ 353,252	116%
Net Increase/ (Decrease) in Fund Balance	(17,696)	(38,230)	262,875	
Fund Balance - Beginning	238,536	259,070	259,070	
Fund Balance - Ending	\$ 220,840	\$ 220,840	\$ 521,945	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	5	266	-	0%
Intragovernmental Transfer In	401	3,691	-	0%
Total Revenue and Other Sources:	\$ 406	\$ 3,958	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ 406	\$ 3,958	-	
Fund Balance - Beginning	\$ (393,959)	\$ (397,511)	\$ -	
Fund Balance - Ending	\$ (393,553)	\$ (393,553)	\$ -	

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

Description	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	0%
Interest Income					
Construction Account	0	0	78	-	0%
Cost of Issuance	-	-	1	-	0%
Intragovernmental Transfer In	-	-	2,611	-	0%
Total Revenue and Other Sources:	\$ 0	\$ 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	\$ 0	\$ 2,690	-	-
Fund Balance - Beginning	\$ (99,830)	\$ (99,830)	\$ (102,520)	\$ -	-
Fund Balance - Ending	\$ (99,830)	\$ (99,830)	\$ (99,830)	\$ -	-

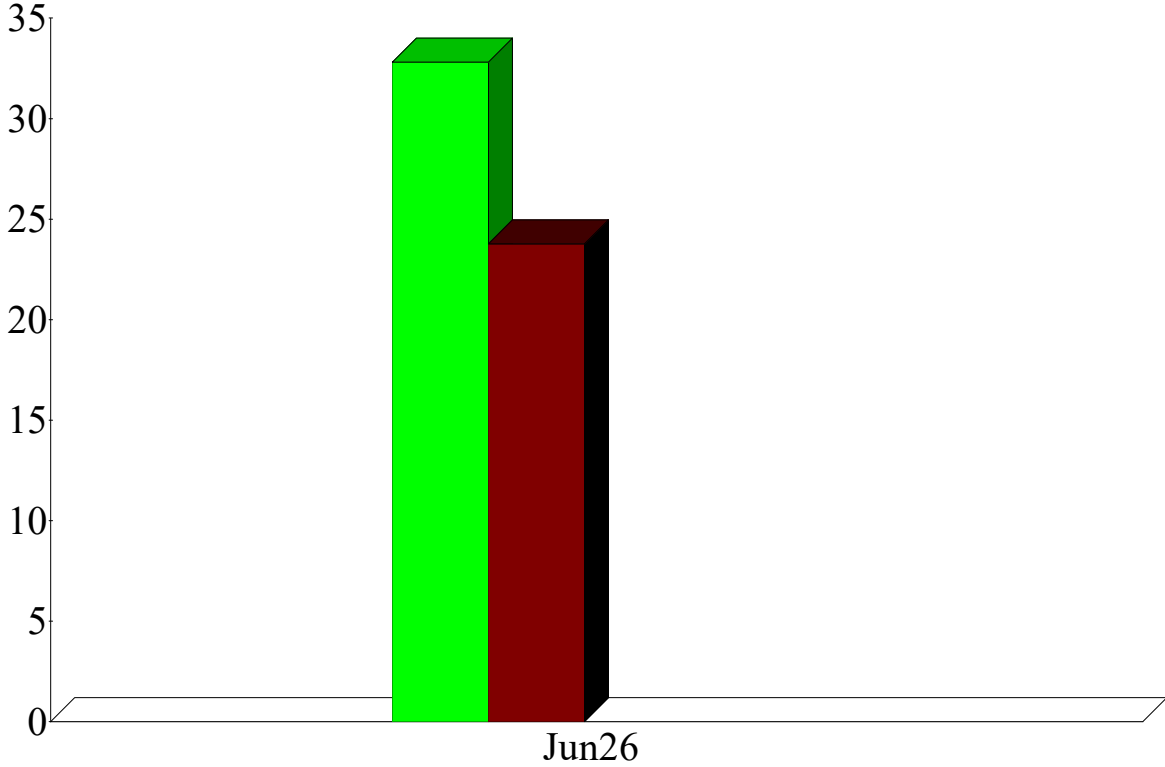
River Landing Community Development District

Income and Expense by Month

June 2026

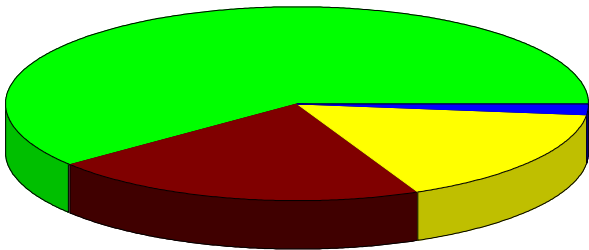


\$ in 1,000's



Expense Summary June 2026

5130000 · Financial and Admi	60.80%
5390000 · Other Physical Enviro	21.03
5120000 · Executive	16.48
5810000 · Interfund Transfer Out	1.69
Total	\$23,771.94



By Account