



River Landing

Community Development District

Financial Statements
October 31, 2025

JPWard and Associates, LLC
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River Landing Community Development District

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River Landing Community Development District
Balance Sheet
for the Period Ending October 31, 2025

	Governmental Funds						Capital Projects Funds		Account Groups		Totals (Memorandum Only)			
	Debt Service Funds								General Long Term Debt	General Fixed Assets				
	General Fund	Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025								
Assets														
Cash and Investments														
General Fund - Invested Cash	\$	169,359	\$	-	\$	-	\$	-	\$	-	\$	169,359		
Debt Service Fund														
Reserve Account	-	253,546	135,006	88,191	-	-	-	-	-	-	476,743			
Revenue Account	-	279,323	156,355	1,285	-	-	-	-	-	-	436,962			
Capitalized Interest	-	-	17	138,909	-	-	-	-	-	-	138,925			
Prepayment Account	-	286	-	31,213	-	-	-	-	-	-	31,498			
Construction Account	-	-	-	-	16,889	6,873	-	-	-	-	23,761			
Due from Other Funds														
General Fund	-	-	-	-	-	-	-	-	-	-	-			
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-			
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-			
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	824,531	-	-	824,531			
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	16,105,469	-	-	16,105,469			
Investment in General Fixed Assets (net of depreciation)	-	-						-	11,263,440		11,263,440			
Total Assets	\$	169,359	\$	533,154	\$	291,377	\$	259,597	\$	16,889	\$	6,873		

River Landing Community Development District
Balance Sheet
for the Period Ending October 31, 2025

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds		General Long Term Debt	General Fixed Assets	
	General Fund	Series 2020A	Series 2023A	Series 2025	Series 2023A&B	Series 2025			
Liabilities									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	413,888	111,866	-	-	525,755
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	-	-	-	-	-	-	5,165,000	-	5,165,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 413,888	\$ 111,866	\$ 16,930,000	\$ -	\$ 17,455,755
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-					-	11,263,440	11,263,440
Fund Balance									
Restricted									
Beginning: October 1, 2025 (Unaudited)	-	531,360	291,020	259,070	(397,511)	(105,009)	-	-	578,931
Results from Current Operations	-	1,794	357	527	511	16	-	-	3,204
Unassigned									
Beginning: October 1, 2025 (Unaudited)	202,514	-	-	-	-	-	-	-	202,514
Results from Current Operations	(33,155)	-	-	-	-	-	-	-	(33,155)
Total Fund Equity and Other Credits	\$ 169,359	\$ 533,154	\$ 291,377	\$ 259,597	\$ (397,000)	\$ (104,994)	\$ -	\$ 11,263,440	\$ 12,014,934
Total Liabilities, Fund Equity and Other Credits	\$ 169,359	\$ 533,154	\$ 291,377	\$ 259,597	\$ 16,889	\$ 6,873	\$ 16,930,000	\$ 11,263,440	\$ 29,470,688

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	306,175	0%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(17,331)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ -	\$ 288,844	0%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	3,917	47,000	8%
Financial and Administrative				
Audit Services	-	-	5,700	0%
Accounting Services	2,833	2,833	34,000	8%
Assessment Roll Services	2,833	2,833	34,000	8%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	198	198	2,800	7%
Trustee Services	-	-	15,480	0%
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	-	-	500	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance	23,374	23,374	22,289	105%
Printing & Binding	-	-	100	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	10,000	0%
Other General Government Services				
Engineering Services	-	-	5,000	0%
Other Physical Environment				
Repairs and Maintenance				
Wetland Maintenance	-	-	100,000	0%

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Road & Street Facilities				
Capital Improvements	-	-	-	0%
Sub-Total:	33,155	33,155	288,844	11%
Total Expenditures and Other Uses:	\$ 33,155	\$ 33,155	\$ 288,844	11%
Net Increase/ (Decrease) in Fund Balance	(33,155)	(33,155)	-	
Fund Balance - Beginning	202,514	202,514	202,514	
Fund Balance - Ending	\$ 169,359	\$ 169,359	\$ 202,514	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest Account	-	-	-	0%
Sinking Fund Account	-	-	-	0%
Reserve Account	856	856	11,110	8%
Prepayment Account	-	-	-	0%
Revenue Account	937	937	12,554	7%
Capitalized Interest Account	-	-	-	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	527,685	0%
Special Assessments - Off Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	(35,482)	0%
Debt Proceeds	-	-	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,794	\$ 1,794	\$ 515,867	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2020A	-	-	175,000	0%
Principal Debt Service - Early Redemptions				
Series 2020A	-	-	-	0%
Interest Expense				
Series 2020A	-	-	331,890	0%
Underwriter's Discount	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 506,890	0%
Net Increase/ (Decrease) in Fund Balance	1,794	1,794	8,977	
Fund Balance - Beginning	531,360	531,360	531,360	
Fund Balance - Ending	\$ 533,154	\$ 533,154	\$ 540,337	

Prepared by:

JWARD and Associates, LLC

Unaudited

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	0%
Interest Income				
Reserve Account	456	456	5,916	8%
Revenue Account	357	357	3,753	10%
Capitalized Interest Account	-	-	74	0%
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	286,992	0%
Special Assessments - Off Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	(18,901)	0%
Debt Proceeds	-	-	-	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 813	\$ 813	\$ 277,834	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2023A	-	-	60,000	0%
Principal Debt Service - Early Redemptions				
Series 2023A	-	-	-	0%
Interest Expense				
Series 2023A	-	-	209,613	0%
Intragovernmental Transfer Out	456	456	-	0%
Total Expenditures and Other Uses:	\$ 456	\$ 456	\$ 269,613	0%
Net Increase/ (Decrease) in Fund Balance	357	357	8,221	
Fund Balance - Beginning	291,020	291,020	291,020	
Fund Balance - Ending	\$ 291,377	\$ 291,377	\$ 299,241	

Prepared by:

JPWARD and Associates, LLC

Unaudited

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	255,178	0%
Interest Income		-		
Interest Account	-	-	1,520	0%
Reserve Account	202	202	760	0%
Prepayment Account	5	5	-	0%
Revenue Account	2	2	-	0%
Capitalized Interest Account	318	318	-	0%
Special Assessments - Prepayments		-		
Special Assessments - On Roll	-	-	377,570	0%
Special Assessments - Off Roll	-	-	-	0%
Unamortized Premium/Discount on Bonds Payable	-	-	(18,901)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 527	\$ 527	\$ 616,127	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025	-	-	80,000	0%
Principal Debt Service - Early Redemptions				
Series 2025	-	-	-	0%
Interest Expense				
Series 2025	-	-	273,252	0%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 353,252	0%
Net Increase/ (Decrease) in Fund Balance	527	527	262,875	
Fund Balance - Beginning	259,070	259,070	259,070	
Fund Balance - Ending	\$ 259,597	\$ 259,597	\$ 521,945	

Prepared by:

JPWARD and Associates, LLC

Unaudited

River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	55	55	-	0%
Operating Transfers In (From Other Funds)	456	456	-	0%
Total Revenue and Other Sources:	<u>\$ 511</u>	<u>\$ 511</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	\$ 511	\$ 511	-	
Fund Balance - Beginning	\$ (397,511)	\$ (397,511)	\$ -	
Fund Balance - Ending	<u><u>\$ (397,000)</u></u>	<u><u>\$ (397,000)</u></u>	<u><u>\$ -</u></u>	

Prepared by:

Unaudited

JPWARD and Associates, LLC

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	15	15	-	0%
Cost of Issuance	1	1	-	0%
Operating Transfers In (From Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	\$ 16	\$ 16	-	
Fund Balance - Beginning	<u>\$ (105,009)</u>	<u>\$ (105,009)</u>	<u>\$ -</u>	
Fund Balance - Ending	<u><u>\$ (104,994)</u></u>	<u><u>\$ (104,994)</u></u>	<u><u>\$ -</u></u>	

Prepared by:

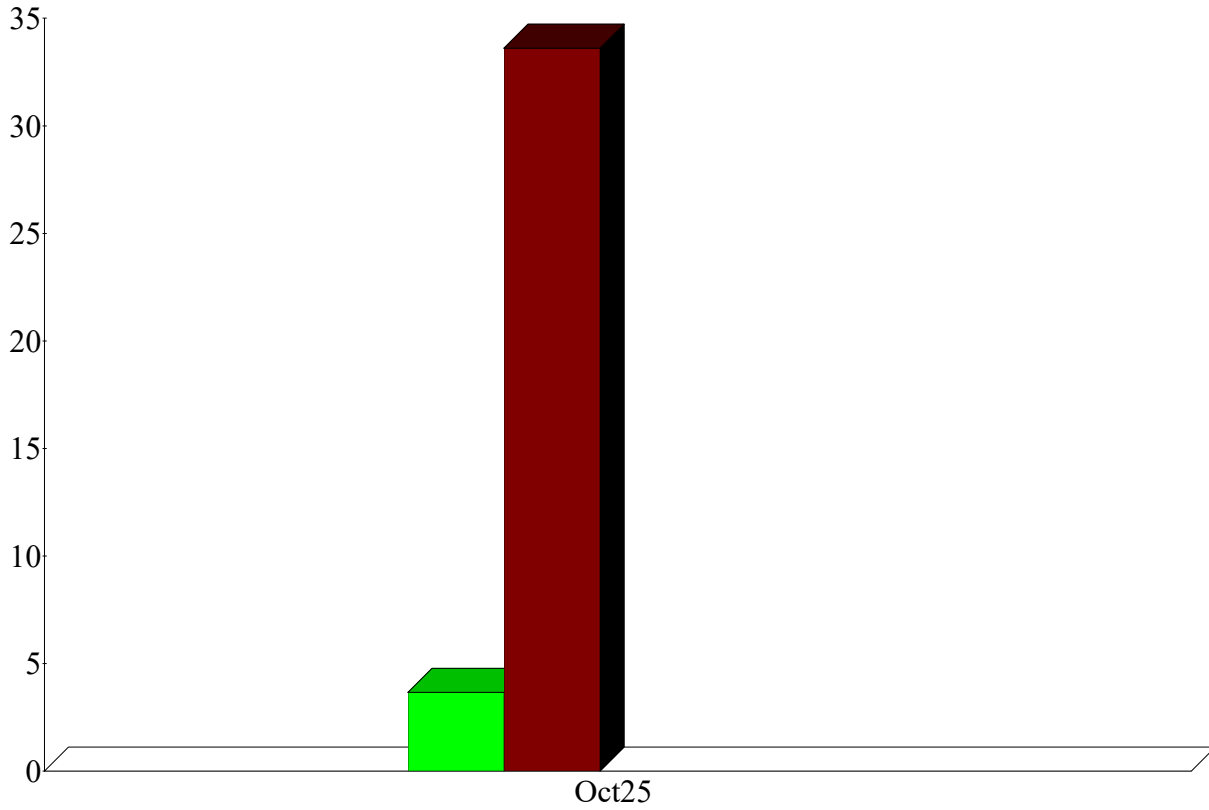
River Landing Community Development District

Income and Expense by Month

October 2025

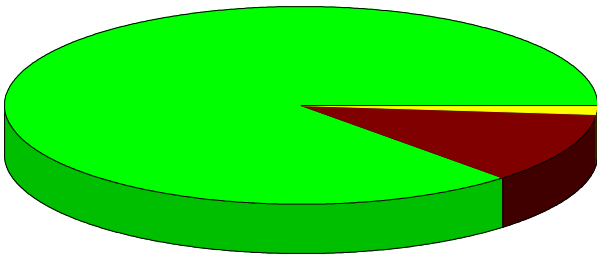
Income
Expense

\$ in 1,000's



Expense Summary
October 2025

5130000 · Financial and Administrative	86.99%
5120000 · Executive	11.65
5810000 · Interfund Transfer Out	1.36
Total	\$33,611.37



By Account