



Riverwood Community Development District

May 19, 2026

Agenda Package

Meeting ID:282 120 453 598 651 Passcode:83mK7Q7Z

Call-in #: 646-838-1601 Phone Conference ID: 765 543 981#

2005 Pan Am Circle, Suite 300
TAMPA, FL 33607

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Riverwood Community Development District

Board of Supervisors

Dr. Cameron McKee, Chairman
 Donald Hester, Vice Chairperson
 Robert Humberstone, Assistant Secretary
 Douglas Colwell, Assistant Secretary
 Warren Sims, Jr, Assistant Secretary

District Staff

Heather Jackson, District Manager
 Scott Rudacille, District Counsel
 Chris Beers, District Engineer
 Howard Neal, Field Manager
 Sonia Rowley, District Accountant
 Janice Swade, District Admin

Regular Meeting Agenda

Monday, May 19, 2026, at 2:00 p.m.

The Regular Meeting of the Riverwood Community Development will be held on Tuesday, May 19, 2026 at 2:00 p.m. at the Riverwood Activity Center, located at 4250 Riverwood Drive, Port Charlotte, Florida 33953. Please let us knowt least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

THE REGULAR MEETING OF BOARD OF SUPERVISORS

- 1. CALL TO ORDER/ROLL CALL**
- 2. APPROVAL OF AGENDA**
- 3. AUDIENCE COMMENTS**

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

4. CONSENT AGENDA

- A. Minutes of April 21, 2026, CDD Meeting
- B. Minutes of March 3, 2026 Campus Committee Meeting

5. STAFF REPORTS

- A. District Manager
 - i. Report on Number of Registered Voters – 1,403
 - ii. Consideration of Resolution 2026-06, for the Fiscal Year 2026 General Election
- B. District Counsel
- C. District Engineer
 - i. Presentation of Engineering Report
 - ii. Proposal from Velocity Engineering for Roadwork

6. ACCESS CONTROL SUPERVISOR REPORT – MR. LESINSKI

7. RCA ITEMS

- A. General Manager Report
- B. Board Member Report
- C. RCA Grounds Report
- D. Safety & Security Report

8. OLD BUSINESS

- A. Tennis Fence Quote

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9. NEW BUSINESS

- A. Strategic Project List
- B. Distribution of the Proposed Fiscal Year 2027 Budget, and Consideration of Resolution 2026-07, Approving Budget and Setting Public Hearing
- C. Muni Billing Change
- D. Riverwood Camera (& Recording) Security System Upgrade Proposal

10. OTHER COMMITTEE REPORTS

- A. Utilities Committee: Mr. Hester
 - i. Monthly Client Report
- B. Environmental Committee: Mr. Hester
- C. Beach Club Committee: Mr. Humberstone
- D. Campus Committee: Dr. McKee
- E. Finance Committee: Mr. Humberstone
 - i. Riverwood CDD Financial Report
- F. RV Park Committee: Mr. Colwell

11. BOARD OFFICER DISCUSSION

12. SUPERVISOR COMMENTS

13. AUDIENCE COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

14. ADJOURNMENT

**MINUTES OF MEETING
RIVERWOOD
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Riverwood Community Development District was held Tuesday, April 21, 2026, at 2:00 p.m. at the Riverwood Activity Center, located at 4250 Riverwood Drive, Port Charlotte, Florida 33953.

Present and constituting a quorum were:

Dr. Cameron McKee	Chairperson
Donald Hester	Vice Chairperson
Douglas Colwell	Assistant Secretary
Robert Humberstone	Assistant Secretary
Warren Sims, Jr.	Assistant Secretary

Also present, either in person or via electronic communications, were:

Wesley Elias	District Manager
Scott Rudacille	District Counsel
Christopher Beers	District Engineer
Jim Freeman	Manager, Riverwood Community Association
Ron Lesinski	Access Supervisor
Matt Gillispie	Florida Utility Solutions
Audience Members	

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Dr. McKee called the meeting to order, and Mr. Elias called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Approval of the Agenda

There being no amendments,

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On MOTION by Mr. Colwell, seconded by Mr. Humberstone, with all in favor, the Agenda for the Meeting was approved, as presented. (5-0)

THIRD ORDER OF BUSINESS **Audience Comments *Three (3) Minute Limit***

There being no audience comments, the next order of business followed.

FOURTH ORDER OF BUSINESS **Consent Agenda**

- A. Minutes of March 17, 2026, CDD Meeting**
 - B. Items Approved Via Resolution 2025-07**
- There being no additions, corrections or deletions,

On MOTION by Mr. Hester, seconded by Mr. Humberstone, with all in favor, the Consent Agenda was approved, as presented. (5-0)

FIFTH ORDER OF BUSINESS **Presentation of Mr. Mark Patterson (Strategic Planning)**

Mr. Patterson presented the following initiatives for the District to consider:

- Flood rating improvements.
- Landscaping improvements.
- Children’s playground.
- Improved communications with the Golf Course.
- Present food and beverage offerings to Riverwood.

The Board inquired whether enough funding is in place to consider these initiatives.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. District Manager

The next meeting is scheduled to be held Tuesday, May 19, 2026 at 2:00 p.m.

B. District Counsel

There being no report, the next item followed.

C. District Engineer

i. Presentation of Engineering Report

Mr. Beers provided updates on the Pressure Tranducers, and that water is being supplied as it should.

78 **SEVENTH ORDER OF BUSINESS** **Old Business**
79 There being no old business, the next order of business followed.

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81 **EIGHTH ORDER OF BUSINESS** **New Business**

82 **A. Presentation and Acceptance of Fiscal Year 2025 Audit**
83 In the future, the Board noted they would like to review Audit before adding it to the
84 agenda.

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86 On MOTION by Mr. Humberstone, seconded by Dr. McKee, with
87 all in favor, the Fiscal Year 2025 Audit was accepted. (5-0)
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89 **B. Consideration of Tennis Court Quotes**
90 This item was tabled to the next meeting.

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92 **NINTH ORDER OF BUSINESS** **Access Control Supervisor Report –**
93 **Mr. Lesinski**

94 Mr. Lesinski provided a presentation of the report that reflects entry and departure through
95 various points throughout the community.

96 It was shared that starting May 4, 2026, Security will be on site Monday through Friday
97 from 7:00 a.m. to 1:00 p.m.

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99 **TENTH ORDER OF BUSINESS** **RCA Items**

- 100 **A. General Manager Report**
- 101 **B. RCA Grounds Report**
- 102 **C. Safety & Security Report**
- 103 The RCA Reports were presented to the Board.

104 Mr. Freeman shared that a generator with a pad was installed.
105 Staff are working on having electric installed at the pickleball area.

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107 **ELEVENTH ORDER OF BUSINESS** **Other Committee Reports**

- 108 **A. Utilities Committee: Mr. Hester**
- 109 **i. Monthly Client Report**
- 110 Mr. Hester and Mr. Gillispie provide an update on water usage.

111 A water ordinance is in place for once per week at this time.

112 A Scada update to the Board was backlogged.

- 113 **B. Environmental Committee: Mr. Hester**
- 114 Discussion ensued regarding the possibility that the irrigation system may be replaced.

115 The clean-up at Preserve U was completed.

116 Tall grass was removed at Lake 4B, and replanted in the preserve.

117 **C. Beach Club Committee: Mr. Humberstone**

118 **i. Update on Adjacent Beach Property**

119 An update was provided regarding lot for sale and attempt to purchase in which two
 120 appraisals were conducted. Initial offer from the District in the amount of \$ 1.7 Million was not
 121 accepted. The District provided a second offer at \$2 Million, which was also not accepted. Further
 122 discussion ensued, and it was recommended that the District should hold off for a few weeks and
 123 return to the table with a potential new offer. Mr. Humberstone shared with the Board that there is
 124 a contingency plan to consider. The plan would be a three-bedroom and two-bathroom home. It
 125 was also mentioned to keep the Beach Club in its present condition.

126 It was brought to the Board’s attention to consider opening the Beach Club earlier than the
 127 regularly scheduled time, perhaps in May. This led to opening a public discussion to change this
 128 summer to open Beach Club in May. Further discussion ensued.

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 130 On MOTION by Mr. Humberstone, seconded by Mr. Colwell, with
 131 all in favor, opening of the Beach Club in May was approved. (5-0)

133 **D. Campus Committee: Dr. McKee**

134 Dr. McKee requested a motion to approve a Committee member’s resignation.

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 137 On MOTION by Mr. Hester, seconded by Mr. Colwell, with all in
 138 favor, a Committee member’s resignation was accepted. (5-0)

139
 140 A Resident discussed a concern of black algae in pools and how it is unsafe. Mr. Freeman
 141 addressed the Resident informing this person that the pool will be closed for five days commencing
 142 Monday, April 27, 2026.

143 A proposal was presented to remove Oak Trees by the pool in the amount of \$13,875.00.

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 145 On MOTION by Mr. Sims, seconded by Mr. Humberstone with all
 146 in favor, the Proposal to remove Oak Trees by the pool in the amount
 147 of \$13,875.00 was approved. (5-0)

148

Campus committee minutes: March 3, 2026

Call to order: Member meeting was called to order at 4 PM. All members were present with the exception of Russ just got.

The agenda was approved without addition. The minutes of the January 6 meetings were approved without changes.

District manager's report was given by Jim including updates on the central parking area drainage project which is about to begin. The generator project which has received permitting and will begin in mid-April, and there is a new contract for annual sliding door maintenance for the activity center. Jim also brought up the issue of the activity center bathrooms which need renovation and removal of old outdated and deteriorating wallpaper. Project estimates should be ready for the next meeting.

Sports facility report was given with updates to the different sports facilities and ongoing work with the tennis shed and the surfacing of court #2.

Old business items: These included the parking lot drainage project and the need for selecting a vendor for power washing and sealing the pavers following completion of the drainage project. Jim is awaiting the estimate from A-1 construction. There was no additional information on the canopies or the fitness center curtain replacement.

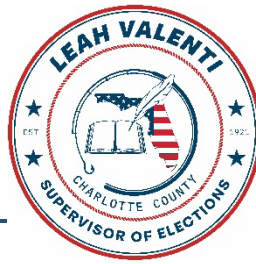
New business items: Douglas Caldwell gave a presentation on a basketball court relocation and construction. This has an estimated cost of over \$12,000. It was felt to be appropriate and a good idea from campus committee perspective with a vote approving this. It will then be presented to the CDD board in anticipation of budgeting for the 2027-year or inclusion in the strategic planning projects. Tennis court fencing needs to be upgraded/repared, and we are waiting for vendors to come and evaluate and give an estimate regarding that. The fitness center is working on a new maintenance contract, and Russ or Jim will present that when that is available. The library committee presented information regarding additional bookshelves. This was widely accepted and will be

presented to the CDD for approval. Cost was limited to less than \$1000. The RCA has formed a new ad hoc dog park committee which will be discussing options of sod versus bark and replacement of the railroad ties.

3 new committee members were introduced to the committee Lois Dobkin representing the library Kathy Beaty representing activities, and Heidi Scheckler representing arts and crafts.

There were limited audience comments in the meeting was adjourned at 5:05 pm.

The next meeting will be May 5, 2026, at 2 PM.



May 12, 2026

Dear Janice Swade,

Per your request, the number of registered voters as of 04-15-2026, within the Riverwood Community Development Districts is as follows.

Riverwood – 1,403

Should you have any questions or require further assistance, please do not hesitate to reach out to us at 941-833-5400 or via email at records@SOECharlotteCountyFL.gov.

Sincerely,

Leah Valenti
Supervisor of Elections
Charlotte County, Florida

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR HAMMOCK COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE CHARLOTTE COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Riverwood Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Charlotte County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Charlotte County Supervisor of Elections ("**Supervisor**") to conduct the District's elections by the qualified electors of the District at the General Election ("**General Election**").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIVERWOOD COMMUNITY DEVELOPMENT DISTRICT:

1. **GENERAL ELECTION SEATS.** Seat 2, currently held by Warren Robert Sims, Jr., and Seat 5, currently held by Dr. Cameron McKee are scheduled for General Election on November 3, 2026. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual Seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Charlotte County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance, and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2026. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 19th day of May, 2026.

**RIVERWOOD COMMUNITY
DEVELOPMENT DISTRICT**

Chairperson/Vice Chairperson

ATTEST:

Secretary/Assistant Secretary

Exhibit A: Notice of Qualifying Period

Exhibit A:
Notice of Qualifying Period

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
RIVERWOOD COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the Office of Supervisor of the Riverwood Community Development District (“District”) will commence **at noon on Monday, June 8, 2026, and close at noon on Friday, June 12, 2026**. Candidates must qualify for the Office of Supervisor with the Charlotte County Supervisor of Elections located at the Charlotte County Historic Courthouse, 226 Taylor Street, Punta Gorda, Florida 33950 (941) 833-5400, www.soe@soecharlottecountyfl.gov. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Collier County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Riverwood Community Development District has two (2) Seats up for election, specifically Seats 2 and 5. Each Seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the General Election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Charlotte County Supervisor of Elections.

STRATEGIC PROJECT LIST

Rivermarsh Sidewalk – Approved

Eating Establishment

Small Tiki Bar

Large Tiki Bar relacing the Blue Canopy

Stand Alone Restaurant

Upgrades to Common Area Landscaping

Parcel A Development

New Monuments and Signs

New Entry and Pond Fountains

New Basketball Court

Playground – ages 2-5

Hole #8 Bridge reconstruction

RESERVES

Tennis Fence Replacement

New Security Camera System

Budget to be Distributed at Meeting

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVERWOOD COMMUNITY DEVELOPMENT DISTRICT APPROVING THE BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a proposed operating and/or debt service budget for Fiscal Year 2027; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said proposed budget and desires to set the required Public Hearing thereon.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIVERWOOD COMMUNITY DEVELOPMENT DISTRICT:

1. The budget proposed by the District Manager for Fiscal Year 2027 is hereby approved as the basis for conducting a Public Hearing to adopt said budget.
2. A Public Hearing on said approved budget is hereby declared and set for the following date, hour and location:

Date: Tuesday, August 18, 2026
Hour: 2:00 p.m.
Location: Riverwood Activity Center
4250 Riverwood Drive
Port Charlotte, Florida 33953

Notice of this Public Hearing shall be published in the manner prescribed in Florida Law.

Adopted this 19th day of May 2026.

Dr. Cameron McKee
Chairperson

Secretary/Assistant Secretary

TEM Systems Inc.**4/20/2026****Riverwood Golf and Country Club****CAMERA SYSTEM UPGRADE**

TEM Systems proposes to upgrade the existing video surveillance system by installing new high-resolution cameras and network video recorders (NVRs). This upgrade is designed to provide the security team with enhanced visibility, improved system control, and reliable long-term recording capabilities.

The new system will deliver approximately 30 days of recording playback, allowing for efficient incident review and investigation. TEM will utilize existing wiring and conduit where feasible to optimize installation efficiency. New cabling will be installed for any additional camera locations. This proposal assumes all existing infrastructure is in good working condition and that conduit pathways are clear; otherwise, additional labor and materials may be required.

System-Wide Features & Benefits

Enhanced Image Quality: Deployment of 8MP and 4MP cameras provides crystal-clear video, improving identification of people, vehicles, and incidents.

24/7 Color Imaging: Advanced color cameras ensure full-color video even in low-light conditions, increasing visibility and reducing blind spots.

License Plate Recognition (LPR): Upgraded LPR cameras deliver accurate vehicle identification at entry and exit points, strengthening access control and security tracking.

Extended Video Retention: Up to 30 days of recorded footage supports investigations and liability protection.

Centralized Control: New NVR/DVR Hybrid and updated workstation systems give the security team full control and easy access to live and recorded video.

Optimized Coverage: Strategic camera placement eliminates gaps and improves monitoring of critical areas such as gates, parking lots, and amenities.

Main Entry Gate

Upgrades:

Installation of high-resolution turret and dome cameras for full gate and traffic visibility. (currently there are no cameras facing the entry or exit barrier arm gates to capture gate strikes)

Replacement and repositioning of LPR cameras for accurate plate capture and improved driver identification.

New 16-channel hybrid video recorder (10TB storage)

New desktop workstation with updated camera management software.

Additional 40" monitor for expanded viewing.

Benefits:

Improved traffic monitoring and incident verification

Clear identification of all vehicles and drivers entering/exiting

Enhanced guard awareness with multi-screen visibility

Clubhouse Admin Building

Upgrades:

Panoramic camera coverage for parking areas (currently limited coverage)

Targeted camera placement at the tiki bar for transaction monitoring

New 32-channel recorder with 20TB storage

Benefits:

Increased security for high-traffic and cash-handling areas

Wide-area coverage with fewer blind spots

Reliable long-term video storage

Activity Building

Upgrades:

Panoramic cameras covering parking, courts, and dumpster area

Interior cameras for kitchen and storage areas (currently no coverage in these areas)

New 32-channel recorder with 20TB storage

Benefits:

Improved oversight of shared amenities and service areas

Better loss prevention and accountability

Fitness Building

Upgrades:

New turret and panoramic cameras covering courts, dog park, and parking areas (currently no coverage of these areas)

New 32-channel recorder with 20TB storage

Benefits:

Modernized system replacing unreliable equipment

Clear, consistent coverage of recreational areas

Enhanced safety for residents and guests

Willow Gate

Upgrades:

Entry and exit cameras mounted at RFID posts. (currently no coverage of the entry or exit gates to monitor gate strikes)

New 8-channel NVR with 8TB storage

Benefits:

Improved monitoring of controlled access point

Reliable recording for incident review

Better visibility of gate activity

Brookville Gate

Upgrades:

Panoramic camera capturing both entry and exit lanes. (currently limited view and no color at night technology)

New 8-channel hybrid recorder with 8TB storage

Benefits:

Comprehensive coverage with a single camera solution

Efficient monitoring of vehicle flow

Clear documentation of all gate activity

Overall Project Outcome

This camera system upgrade will significantly enhance the community's security posture by delivering higher-quality video, improved coverage, and greater system reliability. The result is a modern, scalable surveillance solution that empowers the security team with the tools needed to effectively monitor, respond to, and document all activity across the property.

Project Scheduling & Payment Flexibility

TEM Systems Inc. understands the importance of completing this project at a time that is most convenient for the community. To help facilitate scheduling during the off-season and minimize disruption, we are willing to offer a flexible payment arrangement.

Riverwood Community may proceed with the project by providing an initial deposit of \$10,000 to \$15,000 toward the total investment of \$48,951.24, with the remaining balance deferred until October 2026.

This approach allows the community to take advantage of off-season installation timing while securing the benefits of the upgraded security system immediately.

TEM Systems Inc. is committed to working collaboratively to ensure a smooth process from approval through completion. Please let us know if you would like to move forward or discuss scheduling in more detail.

**Prepared by your account manager.
Call or email me with any questions.**

**Carl Lohmann
239-409-0403
CLohmann@TEMSystems.com**

RIVERWOOD CDD

April Monthly Client Report

May 19, 2026



Florida Utility Solutions, Inc

Summary

Operations at the facilities throughout the month were in accordance with contract and regulatory requirements.

Items Requiring Approval

We would ask your consideration and approval of the following:

Request	Impact	Est. Cost

Operations

- **Compliance**

All Wastewater Plant requirements were met.

All Water distribution requirements were met.

- **Reuse Pump Station Status:**

Reuse pump system has worked as intended.

- **Performance metrics:**

Wastewater Treatment Plant

- 4.51 million gals of wastewater received in April

Water Treatment

- 4.801 million gals of water metered at Riseley Ave between 3/23/26-4/23/26
- 4.643 million gals of water billed from CCU between 3/23/26-4/23/26
- 243 thousand gals of water metered at Proude St. between 3/23/26-4/23/26
- 267 thousand gals of water billed from CCU between 3/23/26-4/23/26

Reuse

- 26.548 MG of reuse received from Charlotte County Utilities
- 4.87 million gals of reuse produced by Riverwood discharged into the pond
- Irrigation pump station pumped 18.475 MG gallons

Performance Metrics	Current Month April 2026	Prior Month March 2026	Prior Year April 2025
Wastewater treated	4,870,148	5,123,183	6,039,000
Sludge produced and disposed	48,000	69,000	54,000
Reclaimed Water Produced (irrigation)	18,474,933	14,974,139	19,300,000
Number of line breaks	2	3	0
Hydrants flushed	8	8	8
Valves Exercised	7	7	7
Meters Read	1,134	1,134	1,134
Consumables	Current Month	Prior Month	Current Month
Chlorine Usage - WWTP	1,956	2,093	2,051
Chlorine Usage – Irrigation	0	0	280

Maintenance and Repair

- Installed new pH analyzer on the deodorizer. Replumbed deodorizer piping.
- Repaired irrigation main break on Riverwood Dr on 04/13/2026
- Responded to a low-pressure complaint on N. Marsh. Reamed service line to restore pressure.
- Repaired a broken 6” cleanout
- Replaced (5) detreated manhole covers discovered during the CSAP cleaning and camera service
- Replaced a broken irrigation meter box
- Repaired leaking backflow on N. Marsh
- Repaired an irrigation main break on Riverwood and Club Drive
- Replaced broken chain on clarifier drive motor

Preventive Maintenance

- Checked all lift stations
- Cleaned lift stations 17 and 18
- Preventatively replaced/changed blower belts

Water Meters

- Meters raised – 0
- Meters to be raised – 0
- Zero Usage Total- NA

Health & Safety

- Zero LTIs and OSHA recordable incidents occurred during the month
- Safety training includes daily tailgate talks concerning daily events –confined space, lightning safety, seatbelts, housekeeping, and other safety related concerns

Personnel

- Mitch Gilbert – Florida Utility Solutions - Manager
- Larry Rust, Taran Brown– certified operators
- Florida Utility Solutions rotates service technician weekly at Riverwood
- Ashley Arnold & Maribeth Richards – Compliance Coordinator & Administrative
- Matt Gillispie-Utility Manager

Community Involvement

- Visitors to the project/client
 - Mitch Gilbert – weekly

HydroGuard Flushing Update

Location	# Times Flushed	Gallons Flushed April	Gallons Flushed March
S. Silver Lakes CT	10	8600	17,300
N. Silver Lake CT	10	28000	50,000
Club Drive	10	46840	105,710
Scrub Jay CT.	10	21439	16,377
Creekside Lane	10	32590	23,366
North Marsh Dr.	10	99296	21,631
Mill Creek	10	17500	20,000
Preserve Ct.	10	15200	13,300
Total Flushed		269,466	267,684

DAYS	CCU Drinking Water Meter Reads						February 1, 2026						
	Meter Reading	Flow Mgd	Meter Reading High	Flow Mgd	Meter Reading Low	Flow Mgd	Remote Cl2	Riseley Cl2	Proude Cl2	Riseley PSI	Proude PSI	Proude St. Flow %	
	Riseley Ave.		Proude St.		Proude St.								
1	177628751	0.149	21632485	0.00099	12525018	0.01122	3.40	3.20	3.20	60	60	7.6%	
2	177777865	0.157	21633479	0.00132	12536241	0.01114	3.20	3.20	3.40	62	62	7.4%	
3	177934421	0.179	21634803	0.00122	12547380	0.00972	3.40	3.40	3.40	64	64	5.8%	
4	178113261	0.177	21636022	0.00034	12557097	0.01085	3.20	3.20	3.40	62	62	6.0%	
5	178289954	0.160	21636358	0.00104	12567942	0.01043	3.20	3.40	3.40	64	64	6.7%	
6	178450012	0.163	21637401	0.00000	12578374	0.00228	3.40	3.40	3.40	62	62	1.4%	
7	178612900	0.142	21637401	0.00003	12580658	0.01922	3.40	3.40	3.40	62	62	11.9%	
8	178755371	0.119	21637433	0.00000	12599880	0.01269	3.40	3.20	3.20	64	64	9.6%	
9	178874821	0.162	21637433	0.00126	12612568	0.00492	3.20	2.80	2.80	62	62	3.7%	
10	179036323	0.090	21638692	0.00079	12617489	0.00113	3.40	3.20	3.20	60	64	2.1%	
11	179126468	0.136	21639482	0.00058	12618621	0.00086	3.20	3.20	3.20	62	62	1.0%	
12	179262241	0.112	21640061	0.00094	12619482	0.00773	3.00	3.00	3.20	64	64	7.2%	
13	179373821	0.194	21641003	0.00000	12627213	0.02161	3.20	3.30	3.20	62	65	10.0%	
14	179567528	0.221	21641003	0.00099	12648821	0.00550	3.40	3.40	3.40	60	60	2.9%	
15	179788392	0.132	21641996	0.00011	12654321	0.01850	3.20	3.20	3.20	62	62	12.3%	
16	179920822	0.146	21642103	0.00147	12672821	0.00614	3.40	3.40	3.20	62	65	4.9%	
17	180067251	0.145	21643568	0.00112	12678965	0.00830	3.20	3.20	3.40	64	64	6.1%	
18	180211897	0.159	21644691	0.00031	12687260	0.00955	3.20	3.40	3.20	62	62	5.8%	
19	180370821	0.129	21645003	0.00000	12696806	0.00887	3.20	3.40	3.40	60	62	6.4%	
20	180499615	0.140	21645003	0.00090	12705672	0.00788	3.20	3.20	3.20	62	62	5.9%	
21	180639696	0.151	21645902	0.00005	12713550	0.01106	3.20	3.20	3.20	60	62	6.8%	
22	180791050	0.142	21645950	0.00096	12724613	0.01458	3.60	3.20	3.40	62	62	9.8%	
23	180933539	0.127	21646912	0.00071	12739191	0.00703	3.40	3.20	3.00	64	66	5.7%	
24	181060345	0.195	21647621	0.00061	12746216	0.00812	3.20	3.20	3.20	62	62	4.3%	
25	181255717	0.175	21648227	0.00000	12754338	0.00771	3.20	3.20	3.20	62	62	4.2%	
26	181430787	0.134	21648227	0.00000	12762045	0.00331	3.40	3.20	3.20	60	60	2.4%	
27	181564716	0.158	21648227	0.00001	12765354	0.00512	3.20	3.40	3.20	60	60	3.1%	
28	181722879	0.146	21648235	0.00009	12770472	0.00871	3.20	3.20	3.20	62	62	5.7%	
29	181868444	0.146	21648324	0.00000	12779178	0.00895	3.40	3.20	3.20	64	64	5.8%	
30	182014010	0.157	21648324	0.00000	12788132	0.00556	3.20	3.20	3.20	62	62	3.4%	
	AVERAGE	0.151		0.001		2.00000	3.3	3.2	3.2	62.0	62.5	0.05870	
	TOTAL FLOW	4.542		0.016		0.35609						7.6%	
	MAX	0.221		0.001		0.08741	3.6	3.4	3.4	64	66		
	MIN	0.090		0.000		0.00086	3	2.8	2.8	60	60		
			Total Riesley and Proude Flow			4.9	MG						

RIVERWOOD CDD FINANCIAL REPORT

April 30, 2026

<u>Cash Balances</u>	<u>Apr 26</u>	<u>Mar 26</u>
Operating Account	\$2,963,340	\$3,013,472
Money Market	\$4,246,303	\$4,234,650
Govt. Obligation Fund	<u>\$1,117,341</u>	<u>\$1,114,253</u>
Total	<u><u>\$8,326,984</u></u>	<u><u>\$8,362,375</u></u>

Current Revenues/Expenses - YTD 7 Months Ending April 30, 2026

General Fund: Tax Revenues - 98% collected
 Operating Expenses \$93,144 over budget through April 30, 2026 12%

Enterprise Fund:

Revenues	\$1,442,430	6.3% over budget
Expenses	<u>\$1,308,374</u>	4.1% under budget
Net	\$134,056	

Reserve Accounts

Fully funded through April per Budget

Current Balances:

Enterprise Fund:	Water	\$464,555	
	Sewer	\$1,763,038	
	Irrigation	\$559,573	
	Underground	<u>\$268,384</u>	<u><u>\$3,055,550</u></u>

General Fund:	Environ.	\$491,460	
	Activity Ctr.	\$400,153	
	Roads	\$969,536	
	RV Park	<u>\$70,543</u>	<u><u>\$1,931,692</u></u>

Risks

Storm Water System, Interest rates



*Riverwood
Community
Development
District*

Financial Report

April 30, 2026

CLEAR PARTNERSHIPS



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Riverwood Community Development District

Financial Statements

Balance Sheet
April 30, 2026

Account Description	General Fund	General Fund - Reserves	Beach Club Fund (Operations)	Beach Club Fund (Reserve)	Beach Club Fund (Loan)	Debt Service Fund (Valley National)	Enterprise Fund	Enterprise Fund - Reserves	Pooled Cash Fund	General Fixed Assets	General Long-Term Debt	Total
Assets												
Current Assets												
Cash - Checking Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,963,340	\$ -	\$ -	\$ 2,963,340
Equity in Pooled Cash	1,142,754	1,888,967	140,145	74,040	-	33,034	875,153	3,055,550	(7,209,643)	-	-	-
Accounts Receivable	-	-	375	-	-	-	203,512	-	-	-	-	203,887
Accounts Receivable > 120	-	-	-	-	-	-	2,947	-	-	-	-	2,947
Accounts Receivable - Other	19,608	-	-	-	-	-	-	-	-	-	-	19,608
Loan Due from Beach Fund	94,641	-	-	-	-	-	-	-	-	-	-	94,641
Due From Other Funds	-	-	-	-	-	121	150	-	-	-	-	271
Investments:												
Money Market Account	-	-	-	-	-	-	-	-	4,246,303	-	-	4,246,303
Reserve Fund	-	-	-	-	-	131,302	-	-	-	-	-	131,302
Revenue Fund	-	-	-	-	-	986,039	-	-	-	-	-	986,039
Prepaid Items	3,998	-	-	-	-	-	-	-	-	-	-	3,998
Deposits	-	43,089	-	-	-	-	-	-	-	-	-	43,089
Total Current Assets	1,261,001	1,932,056	140,520	74,040	-	1,150,496	1,081,762	3,055,550	-	-	-	8,695,425
Noncurrent Assets												
Fixed Assets												
Land	-	-	-	-	-	-	343,998	-	-	2,093,166	-	2,437,164
Buildings	-	-	-	-	-	-	1,413,584	-	-	8,164,622	-	9,578,206
Accum Depr - Buildings	-	-	-	-	-	-	(935,894)	-	-	-	-	(935,894)
Infrastructure	-	-	-	-	-	-	10,748,459	-	-	26,549,135	-	37,297,594
Accum Depr - Infrastructure	-	-	-	-	-	-	(5,333,329)	-	-	-	-	(5,333,329)
Equipment and Furniture	-	-	-	-	-	-	37,977	-	-	494,081	-	532,058
Accum Depr - Equip/Furniture	-	-	-	-	-	-	(29,727)	-	-	-	-	(29,727)
Amount Avail In Debt Services	-	-	-	-	-	-	-	-	-	-	1,117,341	1,117,341
Amount To Be Provided	-	-	-	-	-	-	-	-	-	-	3,408,659	3,408,659
Total Noncurrent Assets	-	-	-	-	-	-	6,245,068	-	-	37,301,004	4,526,000	48,072,072
Total Assets	\$ 1,261,001	\$ 1,932,056	\$ 140,520	\$ 74,040	\$ -	\$ 1,150,496	\$ 7,326,830	\$ 3,055,550	\$ -	\$ 37,301,004	\$ 4,526,000	\$ 56,767,497

Riverwood Community Development District

Financial Statements

Balance Sheet
April 30, 2026

Account Description	General Fund	General Fund - Reserves	Beach Club Fund (Operations)	Beach Club Fund (Reserve)	Beach Club Fund (Loan)	Debt Service Fund (Valley National)	Enterprise Fund	Enterprise Fund - Reserves	Pooled Cash Fund	General Fixed Assets	General Long-Term Debt	Total
Liabilities												
Current Liabilities												
Accounts Payable	\$ 5,608	\$ 313	\$ -	\$ -	\$ -	\$ -	\$ 47,186	\$ -	\$ -	\$ -	\$ -	\$ 53,107
Accrued Expenses	12,313	-	-	-	-	-	40,276	-	-	-	-	52,589
Sales Tax Payable	5	51	539	-	-	-	-	-	-	-	-	595
Deposits	-	-	-	-	-	-	255,893	-	-	-	-	255,893
Bonds Payable	-	-	-	-	-	-	-	-	-	-	4,526,000	4,526,000
Loan Due to General Fund	-	-	-	-	94,641	-	-	-	-	-	-	94,641
Due To Other Funds	121	-	-	-	-	-	-	-	-	-	-	121
Total Current Liabilities	18,047	364	539	-	94,641	-	343,355	-	-	-	4,526,000	4,982,946
Total Liabilities	18,047	364	539	-	94,641	-	343,355	-	-	-	4,526,000	4,982,946
Fund Balances / Net Position												
Nonspendable:												
Prepaid Items	3,998	-	-	-	-	-	-	-	-	-	-	3,998
Restricted for:												
Debt Service	-	-	-	-	-	1,150,496	-	-	-	-	-	1,150,496
Assigned to:												
Operating Reserves	350,000	-	-	-	-	-	-	-	-	-	-	350,000
Reserves - Activity Center	-	400,153	-	-	-	-	-	-	-	-	-	400,153
Environmental Services	-	491,460	-	-	-	-	-	-	-	-	-	491,460
Reserves - Roadways	-	969,536	-	-	-	-	-	-	-	-	-	969,536
Reserves - RV Park	-	70,543	-	-	-	-	-	-	-	-	-	70,543
Reserves - Beach Club	-	-	-	74,040	-	-	-	-	-	-	-	148,080
Unassigned:	888,956	-	139,981	-	(94,641)	-	-	-	-	-	-	934,296
Net Investment in capital assets	-	-	-	-	-	-	6,245,068	-	-	-	-	6,245,068
Reserves - Sewer System	-	-	-	-	-	-	-	1,763,038	-	-	-	1,763,038
Reserves - Water System	-	-	-	-	-	-	-	464,555	-	-	-	464,555
Reserves - Irrigation System	-	-	-	-	-	-	-	559,573	-	-	-	559,573
Reserves - Underground Infrastructure	-	-	-	-	-	-	-	268,384	-	-	-	268,384
Unrestricted/Unreserved	-	-	-	-	-	-	738,407	-	-	37,301,004	-	38,039,411
Total Fund Balances / Net Position	1,242,954	1,931,692	139,981	74,040	(94,641)	1,150,496	6,983,475	3,055,550	-	37,301,004	-	51,710,511
Total Liabilities & Fund Balances / Net Position	\$ 1,261,001	\$ 1,932,056	\$ 140,520	\$ 74,040	\$ -	\$ 1,150,496	\$ 7,326,830	\$ 3,055,550	\$ -	\$ 37,301,004	\$ 4,526,000	\$ 56,767,497

Riverwood Community Development District

Financial Statements

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Special Assmnts- Tax Collector	\$ 72,185	\$ 94,125	\$ (21,940)	\$ 1,540,129	\$ 1,565,188	\$ (25,059)	-1.6%	\$ 1,565,188
Special Assmnts- Discounts	-	(3,859)	3,859	(51,852)	(64,188)	12,336	-19.2%	(64,188)
Non-Resident Members	-	333	(333)	243	2,333	(2,091)	-89.6%	4,000
Other Miscellaneous Revenues	75	42	33	1,424	294	1,130	384.4%	500
Interest - Investments	3,550	2,917	633	23,127	20,417	2,710	13.3%	35,000
Interest - Tax Collector	260	-	260	1,619	-	1,619	0.0%	-
Total Revenue / Other Sources	76,069	93,558	(17,489)	1,514,690	1,524,044	(9,354)	-0.6%	1,540,500

Expenditures

Administration

P/R-Board of Supervisors	300	300	-	2,109	2,100	(9)	-0.4%	3,600
Payroll-Salaries	737	1,250	513	6,821	8,750	1,929	22.0%	15,000
ProfServ-Engineering	-	1,000	1,000	3,305	7,000	3,695	52.8%	12,000
ProfServ-Mgmt Consulting	3,244	3,250	6	23,091	22,750	(341)	-1.5%	39,000
ProfServ-Legal Services	1,928	1,042	(886)	20,181	7,292	(12,890)	-176.8%	12,500
ProfServ-Trustee Fees	4,095	-	(4,095)	4,095	4,000	(95)	-2.4%	4,000
Auditing Services	2,506	1,800	(706)	2,506	3,600	1,094	30.4%	3,600
Communications-Internet & Phones	818	708	(109)	5,730	4,958	(772)	-15.6%	8,500
Insurance	4,038	-	(4,038)	48,290	63,000	14,710	23.3%	63,000
Misc-Non Ad Valorem Taxes	-	208	208	-	1,456	1,456	n/a	2,500
Misc-Assessment Collection Cost	1,444	1,925	481	29,766	32,000	2,234	7.0%	32,000
Website Hosting/Email services	-	292	292	1,553	2,042	489	24.0%	3,500
Office Expense	799	2,083	1,284	6,294	14,583	8,289	56.8%	25,000
Misc-Credit Card Fees	-	46	46	189	321	132	41.0%	550
Total Administration	19,908	13,904	(6,004)	153,929	173,852	19,923	11.5%	224,750

Community Services

Environmental Services

Contracts-Preserve Maintenance	23,954	11,250	(12,704)	74,981	78,750	3,769	4.8%	135,000
Contracts-Lakes	2,367	2,500	133	16,569	17,500	931	5.3%	30,000
ProfServ-Consultants	825	1,250	425	3,950	8,750	4,800	54.9%	15,000
R&M-Storm Drain Cleaning	-	4,167	4,167	78,388	29,167	(49,221)	-168.8%	50,000
R&M-Roads, Signage, Striping	-	417	417	1,525	2,917	1,392	47.7%	5,000
Misc-Contingency	-	3,750	3,750	14,175	26,250	12,075	46.0%	45,000
Total Environmental Services	27,146	23,333	(3,813)	189,588	163,333	(26,254)	-16.1%	280,000

Riverwood Community Development District

Financial Statements

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Access and Control								
Payroll-Gatehouse	23,466	24,533	1,067	161,521	171,733	10,213	5.9%	294,400
R&M-Gate	6,106	2,083	(4,022)	22,283	14,583	(7,700)	-52.8%	25,000
R&M-Gatehouse/Tech & Software	2,130	833	(1,297)	10,869	5,833	(5,035)	-86.3%	10,000
Op Supplies - Gatehouse	316	833	517	1,760	5,833	4,073	69.8%	10,000
Mileage Reimbursement	-	167	167	-	1,167	1,167	n/a	2,000
Total Access and Control	32,018	28,450	(3,568)	196,432	199,150	2,718	1.4%	341,400
Landscape Services								
Payroll - Landscape	-	7,613	7,613	1,255	53,288	52,033	97.6%	91,350
R&M - Other Landscape	-	5,000	5,000	55,570	35,000	(20,570)	-58.8%	60,000
Contracts-Landscape	-	-	-	118,250	-	(118,250)	0.0%	-
R&M-Pressure Washing	-	1,667	1,667	-	11,667	11,667	n/a	20,000
Total Landscape Services	-	14,279	14,279	175,074	99,954	(75,120)	-75.2%	171,350
Total Community Services	59,164	66,063	6,899	561,094	462,438	(98,657)	-21.3%	792,750
Activity Center Campus								
Payroll-Salaries	-	1,750	1,750	19,134	12,250	(6,884)	-56.2%	21,000
Electricity - General	5,527	5,000	(527)	33,520	35,000	1,480	4.2%	60,000
Utility - Water & Sewer	2,650	1,333	(1,317)	10,272	9,333	(939)	-10.1%	16,000
R&M-Pools	456	833	377	14,180	5,833	(8,346)	-143.1%	10,000
R&M-Sports Courts	-	2,500	2,500	-	17,500	17,500	n/a	30,000
R&M-Fitness Equipment	1,200	417	(783)	3,235	2,917	(318)	-10.9%	5,000
Activity Ctr Cleaning- Inside Areas	-	417	417	5,930	2,917	(3,013)	-103.3%	5,000
Pool Daily Maintenance	-	417	417	7,800	2,917	(4,883)	-167.4%	5,000
R&M-Activity Campus Buildings	6,612	2,500	(4,112)	36,946	17,500	(19,446)	-111.1%	30,000
Misc-Special Projects	503	4,167	3,664	23,152	29,167	6,014	20.6%	50,000
Tools and Equipment	13	1,250	1,237	2,475	8,750	6,275	71.7%	15,000
Operating Supplies	327	417	89	4,491	2,917	(1,574)	-54.0%	5,000
Misc-Contingency	1,568	1,750	183	12,526	12,250	(276)	-2.2%	21,000
Total Activity Center Campus	18,857	22,750	3,893	173,660	159,250	(14,410)	-9.0%	273,000
Total Expenditures	97,929	102,716	4,787	888,683	795,539	(93,144)	-11.7%	1,290,500

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Transfers Out								
Reserve - Activity Center Campus	4,167	4,167	(0)	29,167	29,167	(1)	0.0%	50,000
Reserve - Roadways	16,667	16,667	-	116,667	116,667	-	0.0%	200,000
Total Transfers Out	20,833	20,833	(0)	145,834	145,833	(1)	0.0%	250,000
Total Expenditures & Transfers	118,762	123,550	4,787	1,034,518	941,373	(93,145)	-9.9%	1,540,500
Net Surplus (Deficit)	<u>\$ (42,693)</u>	<u>\$ (29,992)</u>	<u>\$ (12,701)</u>	480,172	582,671	(102,499)		-
Fund balance as of Oct 01, 2025				762,781	762,781	-		762,781
Fund Balance as of Apr 30, 2026				<u>\$ 1,242,953</u>	<u>\$ 1,345,452</u>	<u>\$ (102,499)</u>		<u>\$ 762,781</u>

General Fund - Reserves

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
RV Parking Lot Revenue	730	3,667	(2,937)	31,911	25,667	6,245	24.3%	44,000
Transfer In - Roadways	16,667	16,667	-	116,667	116,667	-	0.0%	200,000
Transfer In - Activity Center Campus	4,167	4,167	(0)	29,167	29,169	(2)	0.0%	50,000
Other Miscellaneous Revenues	-	-	-	32	-	32	n/a	-
Interest - Investments	5,715	5,000	715	45,664	35,000	10,664	30.5%	60,000
Total Revenue / Other Sources	27,278	29,500	(2,222)	223,441	206,502	16,939	8.2%	354,000
Expenditures								
Activity Center Campus								
Reserve-Activity Center Campus	-	4,167	4,167	-	29,167	29,167	100.0%	50,000
Materials & Supplies	-	-	-	36,597	-	(36,597)	n/a	-
Capital Projects	-	-	-	22,447	-	(22,447)	n/a	-
R&M-Sports Courts	-	-	-	75,465	-	(75,465)	n/a	-
R&M-Gate	-	-	-	71,429	-	(71,429)	n/a	-
R&M-Activity Center	-	-	-	7,500	-	(7,500)	n/a	-
Total Activity Center Campus	-	4,167	4,167	213,437	29,167	(184,271)	-631.8%	50,000
Roadways								
R&M - Roads	5,730	-	(5,730)	68,440	-	(68,440)	n/a	-
Capital Projects	43,000	-	(43,000)	43,000	-	(43,000)	n/a	-
Reserve - Roadways	-	16,667	16,667	-	116,667	116,667	100.0%	200,000
Total Roadways	48,730	16,667	(32,063)	111,440	116,667	5,227	4.5%	200,000
RV Park								
Payroll- RV Park	246	-	(246)	1,551	-	(1,551)	n/a	-
Materials & Supplies	1,444	417	(1,027)	38,734	2,919	(35,815)	-1227.0%	5,000
Capital Projects	5,095	-	(5,095)	34,099	-	(34,099)	n/a	-
Credit Card Fees	25	108	83	756	756	0	0.0%	1,300
Total RV Park	6,810	525	(6,285)	75,140	3,675	(71,465)	-1944.6%	6,300
Environmental Services								
Prof. Services - Engineering	-	-	-	13,610	-	(13,610)	n/a	-
Operating Supplies	-	-	-	108,268	-	(108,268)	n/a	-
Total Environmental Services	-	-	-	121,878	-	(121,878)	n/a	-
Total Expenditures	55,540	21,358	(34,182)	521,896	149,508	(372,387)	-249.1%	256,300
Net Surplus (Deficit)	<u>\$ (28,262)</u>	<u>\$ 8,142</u>	<u>\$ (36,404)</u>	<u>(298,454)</u>	<u>56,994</u>	<u>(355,448)</u>		<u>97,700</u>
Fund balance as of Oct 01, 2025				2,230,147	2,230,147	-		2,230,147
Fund Balance as of Apr 30, 2026				<u>\$ 1,931,692</u>	<u>\$ 2,287,141</u>	<u>\$ (355,448)</u>		<u>\$ 2,327,847</u>

General Fund - Reserves

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	

Reserve Balances

Reserve Name	Beg Bal.	Additions	Interest	Expenses	Ending Bal.
Environmental Services Reserve	\$601,439	\$0	\$11,899	\$121,878	\$491,460
Activity Center Campus Reserve	\$574,179	\$29,199	\$10,212	\$213,437	\$400,153
Roadways Reserve	\$943,018	\$116,667	\$21,291	\$111,440	\$969,536
RV Park Reserve	\$111,510	\$31,911	\$2,262	\$75,140	\$70,543
Total	\$2,230,146	\$177,777	\$45,664	\$521,896	\$1,931,691

Beach Club Fund - Operations

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Membership Dues	\$ 475	\$ 15,833	\$ (15,358)	\$ 193,069	\$ 110,833	\$ 82,235	74.2%	\$ 190,000
Initiation Fees	900	250	650	3,150	1,750	1,400	80.0%	3,000
Amenities Revenue	-	83	(83)	600	581	19	3.3%	1,000
Summer Membership	6,306	708	5,598	6,306	4,956	1,350	27.2%	8,500
Other Miscellaneous Revenues	27	42	(15)	388	294	94	32.0%	500
Interest - Investments	400	17	383	3,019	119	2,900	2436.6%	200
Total Revenue / Other Sources	8,108	16,933	(8,825)	206,532	118,533	87,998	74.2%	203,200

Expenditures

Beach Club Operations

P/R-Board of Supervisors	150	0	-150	1,054	-	(1,054)	n/a	-
Payroll-Administrative	737	833	96	4,349	5,833	1,485	25.5%	10,000
Payroll-Attendants	8,169	7,167	(1,002)	53,350	50,167	(3,184)	-6.3%	86,000
ProfServ-Mgmt Consulting	1,622	521	(1,101)	11,545	3,646	(7,900)	-216.7%	6,250
Auditing Services	835	600	(235)	835	1,200	365	30.4%	1,200
Contracts-Landscape	-	250	250	-	1,750	1,750	100.0%	3,000
Communication - Telephone	258	208	(50)	1,794	1,456	(338)	-23.2%	2,500
Utility - General	87	116	29	601	812	211	26.0%	1,400
Utility - Refuse Removal	81	75	(6)	491	525	34	6.6%	900
Utility - Water & Sewer	116	167	51	590	1,169	579	49.5%	2,000
Insurance	2,019	-	(2,019)	27,000	30,000	3,000	10.0%	30,000
R&M-Buildings	75	167	92	543	1,169	626	53.6%	2,000
R&M-Equipment	553	167	(386)	1,267	1,169	(98)	-8.4%	2,000
Preventative Maint-Security Systems	-	146	146	1,164	1,022	(142)	-13.9%	1,750
Misc-Special Projects	2,136	167	(1,969)	11,364	1,169	(10,195)	-872.1%	2,000
Misc-Web Hosting	-	46	46	-	322	322	100.0%	550
Misc-Taxes	-	-	-	991	1,000	9	0.9%	1,000
Misc-Contingency	-	1,426	1,426	12,110	9,984	(2,126)	-21.3%	17,115
Credit Card Fees	254	500	246	5,865	3,500	(2,365)	-67.6%	6,000
Office Supplies	-	17	17	50	119	69	58.0%	200
Op Supplies - General	266	42	(224)	579	294	(285)	-96.9%	500
Total Beach Club Operations	17,359	12,615	(4,744)	135,543	116,306	(19,236)	-16.5%	176,365

Beach Club Fund - Operations

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Debt Service								
Principal Debt Retirement	-	-	-	-	-	-	n/a	23,617
Interest Expense	-	-	-	-	-	-	n/a	3,218
Total Debt Service	-	-	-	-	-	-	n/a	26,835
Total Expenditures	17,359	12,615	(4,744)	135,543	116,306	(19,236)	-16.5%	203,200
Total Expenditures & Transfer	17,359	12,615	(4,744)	135,543	116,306	(19,236)	-16.5%	203,200
Net Surplus (Deficit)	<u>\$ (9,251)</u>	<u>\$ 4,318</u>	<u>\$ (13,569)</u>	70,989	2,227	68,762		-
Fund balance as of Oct 01, 2025				68,992	68,992	-		68,992
Fund Balance as of Apr 30, 2026				<u>\$ 139,981</u>	<u>\$ 71,219</u>	<u>\$ 68,762</u>		<u>\$ 68,992</u>

Beach Club Fund - Reserves

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Total Revenue / Other Sources	-	-	-	-	-	-	n/a	-
Expenditures								
Total Expenditures	-	-	-	-	-	-	0.0%	-
Net Surplus (Deficit)	\$ -	\$ -	\$ -	-	-	-		-
Fund balance as of Oct 01, 2025				74,040	74,040	-		74,040
Fund Balance as of Apr 30, 2026				\$ 74,040	\$ 74,040	\$ -		\$ 74,040

Reserve Balances

Reserve Name	Beg Bal.	Additions	Interest	Expenses	Ending Bal.
Beach Club Reserve	\$74,040	\$0	\$0	\$0	\$74,040
Total	\$74,040	\$0	\$0	\$0	\$74,040

Beach Club Fund - Loan

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Total Revenue / Other Sources	-	-	-	-	-	-	n/a	-
Expenditures								
Total Expenditures	-	-	-	-	-	-	n/a	-
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	-	-		-
Fund balance as of Oct 01, 2025				(94,641)	(94,641)	-		(94,641)
Fund Balance as of Apr 30, 2026				<u>\$ (94,641)</u>	<u>\$ (94,641)</u>	<u>\$ -</u>		<u>\$ (94,641)</u>

Series 2018 Debt Service Fund (Valley National Bank)

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Special Assmnts- Tax Collector	\$ 33,708	\$ 42,001	\$ (8,293)	\$ 686,723	\$ 698,412	\$ (11,689)	-1.7%	\$ 698,412
Special Assmnts- Discounts	-	(1,680)	1,680	(23,577)	(27,936)	4,359	-15.6%	(27,936)
Interest - Investments	3,088	42	3,046	15,145	294	14,851	5051.3%	500
Interest - Tax Collector	121	-	121	756	-	756	n/a	-
Total Revenue / Other Sources	36,917	40,363	(3,446)	679,048	670,770	8,278	1.2%	670,976
Expenditures								
Debt Service								
Misc-Assessment Collection Cost	674	840	166	13,263	13,968	705	5.0%	13,968
Principal Debt Retirement	-	-	-	-	-	-	n/a	493,000
Interest Expense	-	-	-	85,881	85,881	0	0.0%	171,762
Total Debt Service	674	840	166	99,144	99,849	705	0.7%	678,730
Total Expenditures	674	840	166	99,144	99,849	705	0.7%	678,730
Net Surplus (Deficit)	<u>\$ 36,243</u>	<u>\$ 39,523</u>	<u>\$ (3,280)</u>	579,904	570,921	8,983		(7,754)
Fund balance as of Oct 01, 2025				570,592	570,592	-		570,592
Fund Balance as of Apr 30, 2026				<u>\$ 1,150,496</u>	<u>\$ 1,141,513</u>	<u>\$ 8,983</u>		<u>\$ 562,838</u>

Enterprise Fund - Breakdown by Utility Services

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Utility Services			Total	Total	Variance	%	Adopted
	Water	Sewer	Irrigation	YTD	YTD			
				Actuals	Budget	Fav (Unfav)	Variance	Budget
Revenue / Other Sources								
Base Charges for Services	\$ 297,814	\$ 765,107	\$ 166,327	\$ 1,229,249	\$ 1,187,083	\$ 42,165	3.6%	\$ 2,035,000
Usage Charges for Services	158,890	-	-	158,890	140,000	18,890	13.5%	240,000
Standby Fees	-	3,886	-	3,886	3,500	386	11.0%	6,000
Backflow Fees	30,912	-	-	30,912	15,750	15,162	96.3%	27,000
Other Miscellaneous Revenues	965	4,279	-	5,244	6,998	(1,754)	-25.1%	12,000
Interest - Investments	4,509	8,135	1,606	14,250	4,081	10,169	249.2%	7,000
Total Revenue / Other Sources	493,089	781,407	167,934	1,442,430	1,357,412	85,018	6.3%	2,327,000
Expenses								
Administration	39,762	163,135	27,182	230,079	272,778	42,698	15.7%	380,400
Utility Services	337,991	491,508	73,796	903,295	917,110	13,815	1.5%	1,572,200
Transfers Out	5,833	145,833	23,333	175,000	175,000	(0)	0.0%	300,000
Total Expenses	383,586	800,476	124,312	1,308,374	1,364,887	56,513	4.1%	2,252,600
Net Profit (Loss)	<u>\$ 109,503</u>	<u>\$ (19,069)</u>	<u>\$ 43,622</u>	134,056	(7,475)	141,531		74,400
Net Position as of Oct 01, 2025				6,849,419	6,849,419	-		6,849,419
Net Position as of Apr 30, 2026				<u>\$ 6,983,475</u>	<u>\$ 6,841,944</u>	<u>\$ 141,531</u>		<u>\$ 6,923,819</u>

Riverwood Community Development District

Financial Statements

Enterprise Fund - Water Services

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Water-Base Rate	\$ 42,621	\$ 40,417	\$ 2,205	\$ 297,814	\$ 282,917	\$ 14,898	5.3%	\$ 485,000
Water-Usage	27,144	20,000	7,144	158,890	140,000	18,890	13.5%	240,000
Backflow Fees	-	2,250	(2,250)	30,912	15,750	15,162	96.3%	27,000
Other Miscellaneous Revenues	15	167	(152)	965	1,167	(202)	-17.3%	2,000
Interest - Investments	682	250	432	4,509	1,750	2,759	157.6%	3,000
Total Revenue / Other Sources	70,463	63,083	7,380	493,089	441,583	51,506	11.7%	757,000
Administration								
P/R-Board of Supervisors	100	200	100	703	1,400	697	49.8%	2,400
Payroll-Project Manager	-	625	625	124	4,375	4,251	97.2%	7,500
Payroll-Administrative	2,204	1,533	(671)	14,074	10,733	(3,341)	-31.1%	18,400
ProfServ-Engineering	-	417	417	-	2,919	2,919	100.0%	5,000
ProfServ-Legal Services	-	625	625	92	4,375	4,283	97.9%	7,500
ProfServ-Mgmt Consulting	1,081	2,167	1,085	7,697	15,167	7,470	49.3%	26,000
Auditing Services	835	600	(235)	835	1,200	365	30.4%	1,200
Postage and Freight	-	25	25	-	175	175	100.0%	300
Insurance	1,346	-	(1,346)	16,097	21,000	4,903	23.3%	21,000
Printing and Binding	-	25	25	-	175	175	100.0%	300
Legal Advertising	-	42	42	-	292	292	100.0%	500
Miscellaneous Services	-	83	83	140	583	443	76.0%	1,000
Office Supplies	-	17	17	-	117	117	100.0%	200
Total Administration	5,567	6,359	792	39,762	62,511	22,749	36.4%	91,300
Utility Services								
ProfServ-Utility Billing	1,421	1,375	(46)	9,551	9,625	74	0.8%	16,500
Contracts-Other Services	4,829	4,750	(79)	33,676	33,250	(426)	-1.3%	57,000
Utility - Base Rate	14,567	13,750	(817)	95,656	96,250	594	0.6%	165,000
Utility - Water-Usage	25,336	25,000	(336)	160,346	175,000	14,654	8.4%	300,000
Utility-CCU Admin Fee	5	8	3	34	56	22	39.4%	100
R&M-General	-	4,583	4,583	38,627	32,083	(6,544)	-20.4%	55,000
Misc-Licenses & Permits	-	25	25	100	175	75	42.9%	300
Back Flow Preventors	-	2,250	2,250	-	15,750	15,750	100.0%	27,000
Misc-Contingency	-	833	833	-	5,833	5,833	100.0%	10,000
Total Utility Services	46,159	52,575	6,416	337,991	368,023	30,031	8.2%	630,900
Total Expenses	51,725	58,933	7,208	377,753	430,533	52,780	12.3%	722,200

Enterprise Fund - Water Services

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Transfers Out								
Reserve - Water System	833	833	(0)	5,833	5,833	(0)	0.0%	10,000
Total Transfers Out	833	833	(0)	5,833	5,833	(0)	0.0%	10,000
Total Expenses & Transfers	52,559	59,767	7,208	383,586	436,367	52,780	12.1%	732,200
Net Profit (Loss)	<u>\$ 17,904</u>	<u>\$ 3,317</u>	<u>\$ 14,588</u>	<u>\$ 109,503</u>	<u>\$ 5,217</u>	<u>\$ 104,286</u>		<u>\$ 24,800</u>

Enterprise Fund - Sewer Services

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Sewer Revenue	\$ 109,831	\$ 108,333	\$ 1,498	\$ 765,107	\$ 758,333	\$ 6,774	0.9%	\$ 1,300,000
Standby Fees	555	500	55	3,886	3,500	386	11.0%	6,000
Other Miscellaneous Revenues	(46)	833	(879)	4,279	5,831	(1,552)	-26.6%	10,000
Interest - Investments	1,224	250	974	8,135	1,750	6,385	364.9%	3,000
Total Revenue / Other Sources	111,564	109,916	1,647	781,407	769,414	11,993	1.6%	1,319,000
Expenses								
Administration								
P/R-Board of Supervisors	400	350	(50)	2,812	2,450	(362)	-14.8%	4,200
Payroll-Project Manager	-	1,042	1,042	161	7,292	7,130	97.8%	12,500
Payroll-Administrative	4,654	3,067	(1,587)	29,569	21,467	(8,102)	-37.7%	36,800
ProfServ-Engineering	-	833	833	31,675	5,831	(25,844)	-443.2%	10,000
ProfServ-Legal Services	-	2,292	2,292	-	16,042	16,042	100.0%	27,500
ProfServ-Mgmt Consulting	4,325	3,792	(533)	30,788	26,542	(4,246)	-16.0%	45,500
Auditing Services	2,923	2,100	(823)	2,923	4,200	1,277	30.4%	4,200
Postage and Freight	10	167	156	211	1,167	956	81.9%	2,000
Insurance	5,384	-	(5,384)	64,386	84,000	19,614	23.3%	84,000
Printing and Binding	-	67	67	-	467	467	100.0%	800
Miscellaneous Services	-	250	250	610	1,750	1,140	65.1%	3,000
Office Supplies	-	25	25	-	175	175	100.0%	300
Total Administration	17,697	13,983	(3,714)	163,135	171,381	8,246	4.8%	230,800
Utility Services								
ProfServ-Utility Billing	7,578	7,333	(244)	50,216	51,333	1,118	2.2%	88,000
Electricity - General	4,361	5,000	639	28,767	35,000	6,233	17.8%	60,000
Utility - Water & Sewer	592	417	(175)	2,810	2,917	106	3.7%	5,000
Communication - Telephone	508	542	34	2,936	3,794	858	22.6%	6,500
Contracts-Other Services	25,756	25,333	(423)	179,605	177,333	(2,271)	-1.3%	304,000
R&M-Sludge Hauling	10,890	4,167	(6,723)	55,350	29,167	(26,183)	-89.8%	50,000
Maintenance - Security Systems	-	167	167	-	1,167	1,167	100.0%	2,000
R&M-General	74,497	14,583	(59,914)	141,965	102,083	(39,881)	-39.1%	175,000
Misc-Licenses & Permits	-	17	17	-	117	117	100.0%	200
Misc-Bad Debt	-	83	83	-	581	581	100.0%	1,000
Misc-Contingency	587	1,000	413	4,666	7,000	2,334	33.3%	12,000
Op Supplies - Chemicals	6,679	7,083	404	25,194	49,583	24,389	49.2%	85,000
Total Utility Services	131,449	65,725	(65,724)	491,508	460,075	(31,433)	-6.8%	788,700
Total Expenses	149,146	79,708	(69,438)	654,643	631,456	(23,187)	-3.7%	1,019,500

Enterprise Fund - Sewer Services

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Transfers Out								
Reserve - Sewer System	20,833	20,833	(0)	145,833	145,833	(0)	0.0%	250,000
Total Transfers Out	20,833	20,833	(0)	145,833	145,833	(0)	0.0%	250,000
Total Expenses & Transfers	169,979	100,541	(69,438)	800,476	777,289	(23,187)	-3.0%	1,269,500
Net Profit (Loss)	<u>\$ (58,415)</u>	<u>\$ 9,375</u>	<u>\$ (67,790)</u>	<u>\$ (19,069)</u>	<u>\$ (7,875)</u>	<u>\$ (11,194)</u>		<u>\$ 49,500</u>

Enterprise Fund - Irrigation Services

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Irrigation-Base Rate	\$ 23,787	\$ 20,833	\$ 2,954	\$ 166,327	\$ 145,833	\$ 20,494	14.1%	\$ 250,000
Interest - Investments	235	83	152	1,606	581	1,025	176.5%	1,000
Total Revenue / Other Sources	24,023	20,916	3,106	167,934	146,414	21,519	14.7%	251,000
Expenses								
Administration								
P/R-Board of Supervisors	50	100	50	351	700	349	49.8%	1,200
Payroll-Project Manager	-	417	417	25	2,917	2,892	99.1%	5,000
Payroll-Administrative	2,204	1,533	(671)	14,074	10,733	(3,341)	-31.1%	18,400
ProfServ-Engineering	-	417	417	-	2,917	2,917	100.0%	5,000
ProfServ-Legal Services	-	208	208	-	1,458	1,458	100.0%	2,500
ProfServ-Mgmt Consulting	541	1,083	543	3,848	7,583	3,735	49.3%	13,000
Auditing Services	835	600	(235)	835	1,200	365	30.4%	1,200
Postage and Freight	-	17	17	-	119	119	100.0%	200
Insurance	673	-	(673)	8,048	10,500	2,452	23.3%	10,500
Printing and Binding	-	17	17	-	119	119	100.0%	200
Legal Advertising	-	42	42	-	292	292	100.0%	500
Miscellaneous Services	-	42	42	-	292	292	100.0%	500
Office Supplies	-	8	8	-	56	56	100.0%	100
Total Administration	4,303	4,484	181	27,182	38,886	11,703	30.1%	58,300
Utility Services								
ProfServ-Utility Billing	474	458	(15)	3,138	3,208	70	2.2%	5,500
Electricity - General	3,021	2,500	(521)	24,103	17,500	(6,603)	-37.7%	30,000
Contracts-Other Services	1,610	1,583	(26)	11,225	11,083	(142)	-1.3%	19,000
Utility - Water-Usage	5,719	4,000	(1,719)	33,356	28,000	(5,356)	-19.1%	48,000
Utility-CCU Admin Fee	5	8	3	34	56	22	39.4%	100
R&M-General	-	3,333	3,333	1,939	23,333	21,394	91.7%	40,000
Misc-Contingency	-	833	833	-	5,831	5,831	100.0%	10,000
Total Utility Services	10,829	12,716	1,887	73,796	89,012	15,216	17.1%	152,600
Total Expenses	15,132	17,200	2,068	100,978	127,898	26,919	21.0%	210,900

Enterprise Fund - Irrigation Services

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Transfers Out								
Reserves - Irrigation System	3,333	3,333	(0)	23,333	23,333	(0)	0.0%	40,000
Total Transfers Out	3,333	3,333	(0)	23,333	23,333	(0)	0.0%	40,000
Total Expenses & Transfers	18,465	20,533	2,068	124,312	151,231	26,919	17.8%	250,900
Net Profit (Loss)	<u>\$ 5,558</u>	<u>\$ 383</u>	<u>\$ 5,174</u>	<u>\$ 43,622</u>	<u>\$ (4,817)</u>	<u>\$ 48,439</u>		<u>\$ 100</u>

Enterprise Fund - Reserves

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ending April 30, 2026

(58.33% Yr Complete)

Description	Current Month			Year-to-Date				Adopted Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	% Variance	
Revenue / Other Sources								
Transfer In - Water Services	\$ 833	\$ 833	\$ 0	\$ 5,833	\$ 5,833	\$ 0	0.0%	\$ 10,000
Transfer In - Sewer Services	20,833	20,833	0	145,833	145,833	0	0.0%	250,000
Transfer In - Irrigation Services	3,333	3,333	0	23,333	23,333	0	0.0%	40,000
Interest - Investments	8,790	5,000	3,790	65,780	35,000	30,780	87.9%	60,000
Total Revenue / Other Sources	33,790	30,000	3,790	240,780	210,000	30,780	14.7%	360,000
Expenses								
Sewer Services								
R&M-General	-	-	-	251,613	-	(251,613)	n/a	-
Reserve - Sewer System	-	8,500	8,500	-	59,500	59,500	100.0%	102,000
Total Sewer Services	-	8,500	8,500	251,613	59,500	(192,113)	-322.9%	102,000
Total Expenses	-	8,500	8,500	251,613	59,500	(192,113)	-322.9%	102,000
Net Profit (Loss)	<u>\$ 33,790</u>	<u>\$ 21,500</u>	<u>\$ 12,290</u>	(10,833)	150,500	(161,333)		258,000
Net Position as of Oct 01, 2025				3,066,383	3,066,383	-		3,066,383
Net Position as of Apr 30, 2026				<u>\$ 3,055,550</u>	<u>\$ 3,216,883</u>	<u>\$ (161,333)</u>		<u>\$ 3,324,383</u>

Reserve Balances

Reserve Name	Beg Bal.	Additions	Interest	Expenses	Ending Bal.
Water Services Reserve	\$449,001	\$5,833	\$9,721	\$0	\$464,555
Sewer Services Reserve	\$1,829,956	\$145,833	\$38,862	\$251,613	\$1,763,039
Irrigation Services Reserve	\$524,691	\$23,333	\$11,548	\$0	\$559,573
Underground Infrastructure Reserve	\$262,735	\$0	\$5,649	\$0	\$268,384
Total	\$3,066,383	\$175,000	\$65,780	\$251,613	\$3,055,550

Riverwood

Community Development District

**Non-Ad Valorem Special Assessments
(Charlotte County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026**

Date Received	General Fund				Debt Service Fund 2018				
	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	Net Amount Received	(Penalties) Amount	Collection Costs	Gross Amount Received	
Assessments Levied				\$1,565,187	Assessments Levied			\$ 698,412	
Allocation %				100%	Allocation %			100%	
11/06/25	\$ 33,676	\$ 1,403	\$ 687	\$ 35,766	\$ 15,726	\$ 655	\$ 321	\$ 16,702	
11/13/25	\$ 14,554	\$ 606	\$ 297	\$ 15,457	\$ 6,796	\$ 283	\$ 139	\$ 7,218	
11/20/25	\$ 20,791	\$ 866	\$ 424	\$ 22,081	\$ 9,709	\$ 405	\$ 198	\$ 10,311	
11/26/25	\$ 112,270	\$ 4,678	\$ 2,291	\$ 119,239	\$ 52,427	\$ 2,184	\$ 1,070	\$ 55,681	
12/04/25	\$ 185,037	\$ 7,710	\$ 3,776	\$ 196,523	\$ 86,407	\$ 3,600	\$ 1,763	\$ 91,771	
12/11/25	\$ 527,044	\$ 21,960	\$ 10,756	\$ 559,760	\$ 246,115	\$ 10,255	\$ 5,023	\$ 261,392	
12/18/25	\$ 115,388	\$ 4,808	\$ 2,355	\$ 122,551	\$ 53,883	\$ 2,245	\$ 1,100	\$ 57,228	
01/08/26	\$ 219,179	\$ 6,779	\$ 4,473	\$ 230,431	\$ 102,351	\$ 3,165	\$ 2,089	\$ 107,605	
02/09/26	\$ 138,456	\$ 2,826	\$ 2,826	\$ 144,108	\$ 33,456	\$ 683	\$ 683	\$ 34,821	
03/05/26	\$ 21,375	\$ 216	\$ 436	\$ 22,028	\$ 9,982	\$ 101	\$ 204	\$ 10,286	
04/09/26	\$ 41,116	\$ -	\$ 839	\$ 41,955	\$ 19,200	\$ -	\$ 392	\$ 19,592	
04/23/26	\$ 29,625	\$ -	\$ 605	\$ 30,230	\$ 13,834	\$ -	\$ 282	\$ 14,116	
TOTAL	\$ 1,458,512	\$ 51,852	\$ 29,766	\$ 1,540,129	\$ 649,884	\$ 23,577	\$ 13,263	\$ 686,723	
% COLLECTED				98%	% COLLECTED				98%
TOTAL OUTSTANDING				\$ 25,058	TOTAL OUTSTANDING				\$ 11,688

Riverwood

Community Development District

**Cash and Investment Report
April 30, 2026**

<u>Fund</u>	<u>Account</u>	<u>Prior Month Balance</u>	<u>Current Balance</u>	<u>Interest Rate</u>	<u>Financial Institution</u>	<u>Description</u>
206	#6003 2018 Reserve	\$131,302	\$131,302	3.27%	US Bank	First American Govt. Obligation Fund
206	#6000 2018 Revenue	\$982,951	\$986,039	3.27%	US Bank	First American Govt. Obligation Fund
Total Fund 206		\$1,114,253	\$1,117,341			
800	#9701 Pooled Cash Checking	\$3,013,472	\$2,963,340	3.56%	Valley	Checking
800	#9952 General Fund MMA	\$2,894,525	\$2,902,490	3.40%	Bank United	Money Market Account
800	#2203 Water & Sewer MMA	\$1,340,125	\$1,343,813	3.40%	Bank United	Money Market Account
Total Fund 800		\$7,248,122	\$7,209,643			