

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

JULY 16, 2024

PREPARED BY:

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RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

July 9, 2024

Board of Supervisors

River Landing Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the River Landing Community Development District will be held on **Tuesday, July 16, 2024**, at **11:00 A.M.** at the **Rivers Edge Club, 2345 Oxbow Drive, Wesley Chapel, Florida 33534.**

The following Webex link and telephone number are provided to join/watch the meeting.
<https://districts.webex.com/districts/j.php?MTID=m914ce8bfdc0135e66d627a1d6aa986de>

Access Code: **2331 457 5750**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2331 457 5750**, password **Jpward (579274)** to join the meeting.

Agenda

1. Call to order & roll call.
2. Notice of Advertisement of Public Hearings.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the Agenda, on any other matter not on the Agenda.

3. Consideration of Appointment of Individual to Seat 2, whose term is set to expire November 2024.
 - I. Appointment of individual to fill Seats 2.
 - II. Oath of Office.
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (2024 Changes to the Law and filing requirements)
4. Consideration of **Resolution 2024-6**, a Resolution of the Board of Supervisors re-designation the officers of the River Landing Community Development District
5. Consideration of Minutes:
 - I. April 10, 2024 – Regular Meeting Minutes.

6. Consideration of **Resolution 2024-7**, a Resolution of the Board of Supervisors of River Landing Community Development District ratifying the actions of the District Manager in setting a Public Hearing thereon pursuant to Florida Law; providing for severability; providing for conflict and providing for an effective date.
7. **PUBLIC HEARINGS.**
 - a. **FISCAL YEAR 2025 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2024-8**, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2025.
 - b. **FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2024-9**, a Resolution of the Board of Supervisors imposing Special Assessments, adopting an Assessment Roll.
 - IV. Consideration of **Resolution 2024-10**, a Resolution of the Board of Supervisors setting an operations and maintenance cap for notice purposes only.
8. Consideration of **Resolution 2024-11**, a Resolution of the Board of Supervisors establishing the date, time, and location for regular meetings of the Board of Supervisor's for Fiscal Year 2025.
9. Consideration of **Resolution 2024-12**, a Resolution of the Board of Supervisors, Designating the firm of Holland & Knight LLP, as Bond Counsel; Providing for severability and invalid provisions; providing for conflict and providing for an effective date.
10. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) **Important Board Meeting Dates for Balance of Fiscal Year 2024:**
 - 1) Landowners Election – November 19, 2024 (Seat 1, 2, & 3).
 - b) Financial Statement for period ending April 30, 2024 (unaudited).
 - c) Financial Statement for period ending May 31, 2024 (unaudited).
 - d) Financial Statement for period ending June 30, 2024 (unaudited).
11. Supervisor's Requests and Audience Comments.
12. Public Comments.

The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

13. Adjournment.

Staff Review

The first order of business is the call to order and roll call.

The second order of business is the Notice of Advertisement of the Public Hearing.

The third order of business is administrative in nature and deals with the replacement of Mr. Lee. The District’s Charter, Chapter 190 F.S. provides the mechanism for which to replace any members who have resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning board member(s). Once the Board appoints individuals to fill the seats, I will take the opportunity to swear those individuals into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 – Statement of Financial Interests to now include the River Landing Community Development District. The amended form must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

The fourth order of business is consideration of **Resolution 2024-6**, a Resolution of the Board of Supervisors which re-designates the Officers of the District.

The current Officers of the District are as follows:

Chairperson	Michael Piendel
Vice Chairperson	David Wilson
Secretary/Treasurer	James Ward
Assistant Secretary	Matt Sawyer
Assistant Secretary	Marc Ferlita
Assistant Secretary	VACANT

The fifth order of business is the is the consideration of the Minutes from the River Landing Community Development District Board of Supervisors Regular Meeting held on April 10, 2024.

The sixth order of business is the consideration of **Resolution 2024-7**, a Resolution of the Board of Supervisors of River Landing Community Development District ratifying the actions of the District

Manager in setting a Public Hearing thereon pursuant to Florida Law; providing for severability; providing for conflict and providing for an effective date.

The seventh order of business deals with two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2025 Budget, Assessments, and General Fund Special Assessment Methodology. The first Public Hearing deals with the adoption of the Fiscal Year 2025 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2020 Refunding Bonds. At the conclusion of the hearing will be consideration of **Resolution 2024-8**, which adopts the Fiscal Year 2025 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2025 Budget. **Resolution 2024-9**, does three (3) things: (i) first, it imposes the special assessments for the general fund and the debt service fund; (ii) second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Pasco County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2024-9**; and (iii) finally it approves the General Fund Special Assessment Methodology.

The final resolution, **Resolution 2024-10**, is an optional resolution for the Board to establish a cap rate for the general fund operations of the District. This resolution permits the District to establish an assessment rate which cannot be exceeded, without first sending mailed notice to the affected property owners in the District.

The eighth order of business is the consideration of **Resolution 2024-11**, which sets the proposed meeting schedule for Fiscal Year 2025. As you may re-call, to the extent that the District has a regular meeting schedule, the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule is for the **third Tuesday** of each month at **11:00 A.M.**, at the **Rivers Edge Club, 2345 Oxbow Drive, Wesley Chapel, Florida 33534**.

The proposed Fiscal Year 2025 meeting schedule is as follows:

October 15, 2024	November 19, 2024
December 17, 2024	January 21, 2025
February 18, 2025	March 18, 2025
April 15, 2025	May 20, 2025
June 17, 2025	July 15, 2025
August 19, 2025	September 16, 2025

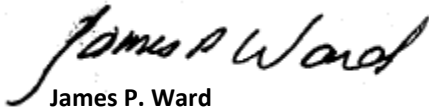
The ninth order of business is the consideration of **Resolution 2024-12**, a Resolution of the Board of Supervisors, Designating the firm of Holland & Knight LLP, as Bond Counsel; Providing for severability and invalid provisions; providing for conflict and providing for an effective date.

The tenth order of business are staff reports are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on (i) the remainder of the Fiscal Year 2024 meeting schedule, (ii) Financial Statements (unaudited) for the period ending April 30, 2024, May 31, 2024, and June 30, 2024.

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Yours sincerely,

River Landing Community Development District



**James P. Ward
District Manager**

The proposed Fiscal Year 2024 meeting schedule is as follows:

<u>June 18, 2024</u>	July 16, 2024
<u>August 20, 2024</u>	<u>September 17, 2024</u>

**Tampa Bay Times
Published Daily**

STATE OF FLORIDA
COUNTY OF Pasco

}ss

Before the undersigned authority personally appeared **Jean Mitotes** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Notice of Public Hearing** was published in said newspaper by print in the issues of: **6/30/24, 7/ 7/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pasco** County, Florida and that the said newspaper has heretofore been continuously published in said **Pasco** County, Florida each day and has been entered as a second class mail matter at the post office in said **Pasco** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Signature Affiant

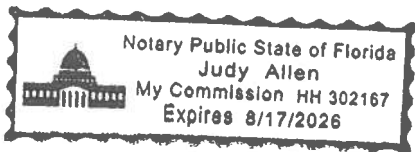
Sworn to and subscribed before me this **.07/07/2024**



Signature of Notary Public

Personally known _____ _____ or produced identification

Type of identification produced _____



RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF A CAP RATE FOR NOTICE PURPOSES ONLY; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for River Landing Community Development District will hold two public hearings and a regular meeting on **July 16, 2024, at 11:00 a.m. at the Rivers Edge Club, 2345 Oxbow Drive, Wesley Chapel, Florida 33543.** The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.RiverLandingcdd.org.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2025 Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2025 upon the lands located within the District, a depiction of which lands is shown below, consider the adoption of a cap rate for notice purposes only and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours or on the District's web site www.RiverLandingcdd.org at least seven (7) days in advance of the meeting.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2025 and the cap rate. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2025.

Proposed Schedule of Assessments

Product Type	FY 2025 Rate	Cap Rate
All Units	\$364.24	\$437.09

The tax collector will collect the assessments pursuant to the uniform method. The District may choose to collect the assessments for developer owned land not pursuant to the uniform method.

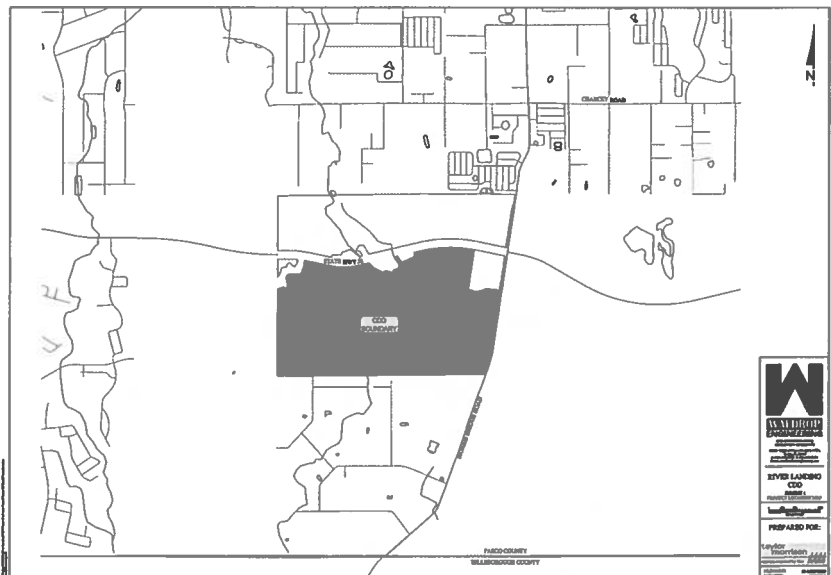
Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

River Landing Community Development District
James P. Ward, District Manager



OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **River Landing Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **River Landing Community Development District**, Pasco County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA

COUNTY OF _____

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this _____ day of _____, 2024, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2024

State of Florida
COMMISSION ON ETHICS

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Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.]

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly

were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. *Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other

than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

V. PENALTIES

A. *Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics*

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. *Penalties for Candidates*

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000*, and triple the value of a gift received from a political committee.

C. *Penalties for Former Officers and Employees*

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. *Who Can Request an Opinion*

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. *How to Request an Opinion*

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. *How to Obtain Published Opinions*

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. *Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. *Confidentiality*

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report

with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

Real Property

REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILING SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

When To File:

Initially, each local officer/employee, state officer, and specified state employee must file within 30 days of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk;

- appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.
8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
 9. Members of governing boards of charter schools operated by a city or other public entity.
 10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
 11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
 12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
 13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
 14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
 15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
 16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
 17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[Required by s. 112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); *and*,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.].

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

RESOLUTION 2024-6

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the River Landing 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 Pasco County, Florida, and:

WHEREAS, pursuant to Chapter 190, Florida Statutes, the Board of Supervisors (“Board”) shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

WHEREAS, the Board of Supervisors of the River Landing Community Development District desire to appoint the below recited person(s) to the offices specified.

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

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following individuals are appointed to the offices shown.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	MIKE PIENDEL
VICE-CHAIRPERSON	DAVID WILSON
ASSISTANT SECRETARY	VACANT
ASSISTANT SECRETARY	MARC FERLITA
ASSISTANT SECRETARY	MATT SAWYER
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2024-6

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 16th day of July 2024.

ATTEST:

**RIVER LANDING COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Mike Piendel, Chairperson

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**MINUTES OF MEETING
RIVER LANDING
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the River Landing Community Development District
11 was held on Wednesday, April 10, 2024 at 10:00 A.M. at the Rivers Edge Sales Center, 2542 Meander
12 Cove, Wesley Chapel, Florida 33543.
13

14
15 **Present and constituting a quorum:**

16 Mike Piendel	Chairperson
17 David Wilson	Vice Chair
18 Matt Sawyer	Assistant Secretary
19 Marc Ferlita	Assistant Secretary

20
21 **Also present were:**

22 James P. Ward	District Manager
23 Jere Earlywine	District Counsel
24 Ben Steets	Grau and Associates

25
26 **Audience:**

27 All residents' names were not included with the minutes. If a resident did not identify
28 themselves or the audio file did not pick up the name, the name was not recorded in these
29 minutes.
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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
TRANSCRIBED IN *ITALICS*.**

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. James Ward called the meeting to order at approximately 10:12 a.m. He conducted roll call; all
Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Resignations

**Acceptance of the Resignation of Mr. Robert Lee from Seat 2 effective December 15, 2023, whose
term is set to expire November 2024, and Mr. Travis Stagnitta from Seat 3 effective April 2, 2024,
whose term is set to expire November 2024**

- a) Appointment of individual to fill Seats 2 and 3
- b) Oath of Office
- c) Guide to the Sunshine Law and Code of Ethics for Public Employees
- d) Sample of E-filed Form 1 – Statement of Financial Interests (2024 Changes to the Law and filing requirements)

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On MOTION made by Matt Sawyer, seconded by David Wilson, and with all in favor, the Resignations of Mr. Robert Lee from Seat 2 effective December 15, 2023, whose term is set to expire November 2024, and Mr. Travis Stagnitta from Seat 3 effective April 2, 2024, whose term is set to expire November 2024 were accepted.

Mr. Ward indicated the Board could appoint individuals to fill the vacant seats.

The Board appointed Mr. Marc Ferlita to fill Seat 3.

On MOTION made by David Wilson, seconded by Matt Sawyer, and with all in favor, Marc Ferlita was appointed to fill Seat 3.

Mr. Ward indicated he would swear Mr. Ferlita in before the next meeting.

THIRD ORDER OF BUSINESS **Consideration of Resolution 2024-1**

Consideration of Resolution 2024-1, a resolution of the Board of Supervisors re-designation the officers of the River Landing Community Development District

Mr. Ward asked the Board how it would like to re-designate the Board officers.

The Board chose to designate Mike Piendel as Chairperson, David Wilson as Vice Chair, the remaining Board Members as Assistant Secretaries and Jim Ward as Secretary and Treasurer.

On MOTION made by Matt Sawyer, seconded by David Wilson, and with all in favor, Resolution 2024-1 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS **Consideration of Minutes**

June 27, 2023 – Regular Meeting

Mr. Ward asked if there were any additions, deletions, or corrections for the Regular Meeting Minutes; hearing none, he called for a motion.

On MOTION made by David Wilson, seconded by Matt Sawyer, and with all in favor, the June 27, 2023, Regular Meeting Minutes were approved.

FIFTH ORDER OF BUSINESS **Consideration of Audited Financial Statements**

Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2023

Mr. Ward introduced Ben Steets with Grau and Associates.

94
95 Mr. Ben Steets with Grau and Associates indicated this audit was performed in accordance with the
96 standards set by the Florida Auditor General and the generally accepted auditing standards. He
97 declared the auditor’s opinion was clean, which meant Grau and Associates believed the financial
98 statements were fairly presented in accordance with generally accepted accounting principles (GAP). He
99 stated there were no instances of noncompliance with Florida Statutes and there were no findings. He
100 concluded the District was in compliance, Grau issued a clean opinion, and there were no findings.
101

On MOTION made by Matt Sawyer, seconded by David Wilson, and with all in favor, the Audited Financial Statements for the Fiscal Year ended September 30, 2023 were accepted.

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106 **THE RECORDING ENDS HERE.**

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108 **SIXTH ORDER OF BUSINESS** **Consideration of Resolution 2024-2**

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110 **Consideration of Resolution 2024-2, a Resolution of the Board of Supervisors Confirming and**
111 **approving the actions of the Chairman and District Staff regarding the acquisition of certain River**
112 **Landing Phases 1b, 2 and 3 Stormwater Improvements; and addressing severability and an effective**
113 **date**
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On MOTION made by David Wilson, seconded by Matt Sawyer, and with all in favor, Resolution 2024-2 was adopted, and the Chair was authorized to sign.

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119 **SEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2024-3**

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121 **Consideration of Resolution 2024-3, a Resolution of the Board of Supervisors Reaffirming, Restating**
122 **and Re-Establishing the District’s adoption of an Electronic Records Policy and a policy on the use of**
123 **Electronic Signatures; addressing severability, conflicts, and an effective date**
124

On MOTION made by Matt Sawyer, seconded by David Wilson, and with all in favor, Resolution 2024-3 was adopted, and the Chair was authorized to sign.

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129 **EIGHTH ORDER OF BUSINESS** **Consideration of Resolution 2024-4**

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131 **Consideration of Resolution 2024-4, a Resolution of the Board of Supervisors Approving the Proposed**
132 **Fiscal Year 2025 Budget and setting the Public Hearing on Tuesday, June 18, 2024, at 11:00 A.M. at the**
133 **Rivers Club, 2345 Oxbow Blvd, Wesley Chapel, Florida 33543**
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On MOTION made by David Wilson, seconded by Matt Sawyer, and with all in favor, Resolution 2024-4 was adopted, and the Chair was authorized to sign.

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139 **NINTH ORDER OF BUSINESS** **Consideration of Resolution 2024-5**

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 141 **Consideration of Resolution 2024-5, a Resolution of the Board of Supervisors Designating a date, time**
 142 **and location for a Landowners’ Meeting and Election; Providing for publication; Establishing forms for**
 143 **the Landowner Election; and providing for severability and an effective date**
 144

145 **On MOTION made by David Wilson, seconded by Matt Sawyer, and**
 146 **with all in favor, Resolution 2024-5 was adopted, and the Chair was**
 147 **authorized to sign.**

148

149 **TENTH ORDER OF BUSINESS** **Staff Reports**

151 **I. District Attorney**

- 152 **a) New performance reporting requirements for CDDs.**

153

154 **II. District Engineer**

155

156 **III. District Manager**

- 157 **a) Update on Ethics Training for Public Officials**
- 158 **b) *Important Board Meeting Dates for Balance of Fiscal Year 2024:***
 - 159 **1) Proposed – June 18, 2024, Public Hearings – Approval of Budget Fiscal Year 2025**
 - 160 **2) Landowners Election – November 19, 2024 (Seat 1, 2, & 3)**
- 161 **c) Financial Statement for period ending January 31, 2024 (unaudited)**
- 162 **d) Financial Statement for period ending February 29, 2024 (unaudited)**
- 163 **e) Financial Statement for period ending March 31, 2024 (unaudited)**

164

165 **ELEVENTH ORDER OF BUSINESS** **Supervisor’s Requests and Audience Comments**

166

167 **TWELVTH ORDER OF BUSINESS** **Adjournment**

168

169 **On MOTION made by Matt Sawyer, seconded by David Wilson, and**
 170 **with all in favor, the meeting was adjourned.**

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River Landing Community Development District

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 James P. Ward, Secretary

 Mike Piendel, Chairperson

RESOLUTION 2024-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTIONS OF THE DISTRICT MANAGER IN SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors of River Landing Community Development District (the "Board") prior to June 15, 2024, a proposed Budget for Fiscal Year 2025; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

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

SECTION 1. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2025 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Tuesday, July 16, 2024
HOUR: 11:00 A.M.
LOCATION: Rivers Edge Club
2345 Oxbow Drive
Wesley Chapel, Florida 33534

SECTION 4. The District Manager previously submitted a copy of the proposed budget to Pasco County on April 12, 2024. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is directed to post the proposed budget on the District's website at least two days before the Public Hearing date.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

RESOLUTION 2024-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTIONS OF THE DISTRICT MANAGER IN SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 8. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 16th day of July 2024.

ATTEST:

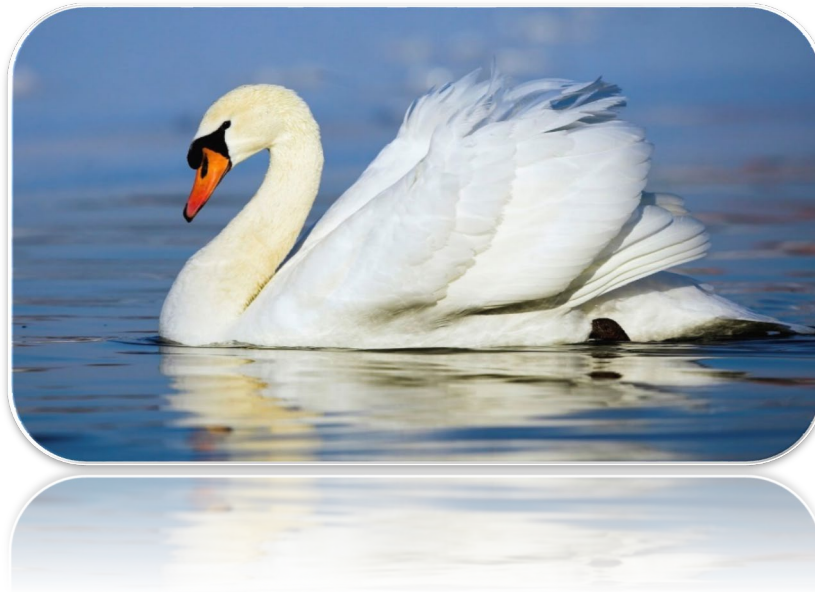
RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Michael Piendel, Chairman

Exhibit A: Proposed Fiscal Year 2025 Budget

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year		Anticipated		Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	Fiscal Year 2025 Budget	
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	- Cash Available to Partially Fund Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	- Interes on General Fund Bank Account
Assessment Revenue					
Assessments - On-Roll	\$ 267,979	\$ 252,151	\$ 267,979	\$ 273,950	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	- Direct Billing to Property Owners
Contributions - Private Sources					
Taylor Morrison (Street Light Acquisition)	\$ -	\$ -	\$ -	\$ -	- Developer Funding of Solar Street Light System
Total Revenue & Other Sources	\$ 267,979	\$ 252,151	\$ 267,979	\$ 273,950	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	- Statutory Required Fees (Waived By Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	- FICA (if applicable)
Executive					
Professional - Management	\$ 42,000	\$ 17,500	\$ 42,000	\$ 44,000	District Manager
Financial and Administrative					
Audit Services	\$ 8,300	\$ 5,500	\$ 5,500	\$ 8,500	Statutory required audit Yearly
Accounting Services	\$ 28,500	\$ 11,875	\$ 28,500	\$ 28,500	Accounting (Added Series 2023 Bonds)
Assessment Roll Preparation	\$ 27,500	\$ 11,458	\$ 27,500	\$ 28,500	Required Preparation of Rolls - (Added Series 2023 Bonds
Arbitrage Rebate Fees	\$ 2,000	\$ 500	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interet on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	- Transcription of Board Meetings
Legal Advertising	\$ 1,500	\$ -	\$ 2,800	\$ 2,800	Statutory Required Legal Advertising
Trustee Services	\$ 8,600	\$ 2,956	\$ 8,600	\$ 8,600	Trust Fees for Bonds (Added Series 2023 Bonds)
Dissemination Agent Services	\$ 6,000	\$ 500	\$ 6,500	\$ 6,000	Required SEC Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ 150	\$ 150	Annual Fee
Bank Service Fees	\$ 350	\$ 120	\$ 350	\$ 100	Bank Fees - Governmental Accounts

River Landing Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year		Anticipated		Fiscal Year	Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	2025 Budget		
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -		
Communications and Freight Services						
Telephone	\$ -	\$ -	\$ -	\$ -		
Postage, Freight & Messenger	\$ 150	\$ 62	\$ 200	\$ 200		Agenda Mailings and other Misc Mailings
Rentals and Leases						
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -		
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500		Statutory Maintenance of District Web Sites
Insurance	\$ 13,000	\$ 12,618	\$ 12,618	\$ 13,318		General Liability, D&O Liability, Street Lights Property/Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175		Department of Economic Opportunity Fee
Printing and Binding	\$ 100	\$ -	\$ 50	\$ 100		Agenda books and copies
Office Supplies	\$ -	\$ -	\$ -	\$ -		
Legal Services						
General Counsel	\$ 10,000	\$ 3,546	\$ 9,000	\$ 10,000		District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -		
Other General Government Services						
Engineering Services	\$ 5,000	\$ 1,470	\$ 5,000	\$ 5,000		District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ -	\$ -	\$ -	\$ -		
Other Physical Environment						
Repairs and Maintenance						
Naturalized Area Maintenance	\$ 50,000		\$ -	\$ -		Removed from CDD - to be moved to HOA in FY 2025
Wetland Maintenance	\$ -	\$ -	\$ -	\$ 100,000		Added Wetland Maintenance for FY 2025
Road and Street Facilities						
Capital Improvements						
Street Lights Purchase	\$ -	\$ -	\$ -	\$ -		Additions of Solar Lights to Existing System
Street Lights Installation	\$ -	\$ -	\$ -	\$ -		Installion of New Solar Lights to Existing System
Reserves						

**River Landing Community Development District
General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Description
Extraordinary Capital or Additional Operations	\$ 50,000	\$ -	\$ -	\$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 13,304	\$ -	\$ 13,304	\$ 15,507	
Total Appropriations	\$ 267,979	\$ 68,280	\$ 164,747	\$ 273,950	
Fund Balances:					
Change from Current Year Operations Fund Balance	\$ 0	\$ 183,871	\$ 103,232	\$ -	Cash Over (Short) at Fiscal Year End
Extraordinary Capital/Operations	\$ 38,818		\$ 142,050	\$ 142,050	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 66,995		\$ 66,995	\$ 61,639	Required to Meet Cash Needs until Assessment Rec'd.
Total Fund Balance	\$ 105,813		\$ 209,045	\$ 203,689	
	FY 2024			FY 2025	
Assessment Rate (Without Preserves)	\$ 308.02			\$ 192.47	
Assessment Rate (Single Family - ADDED Rate for Preserve)				\$ 171.77	
Total Assessment Rate (Single Family)	\$ 308.02			\$ 364.24	
Total Units Subject to Assessment	870			870	
Single Family Units Subject to Preserve Assessment				620	
Cap Rate:	\$ 320.50			\$ 320.50	Adopted CAP Rate (For Townhomes FY 2025)
Cap Rate: SINGLE FAMILY				\$ 437.09	Revised for Preserve Maintenance

River Landing Community Development District
Debt Service Fund - Series 2020A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 3,409	\$ 8,500	\$ 7,600
Reserve Account	\$ -	\$ 4,517	\$ 11,250	\$ 10,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 545,459	\$ 504,814	\$ 545,459	\$ 545,459
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 545,459	\$ 512,740	\$ 565,209	\$ 563,059
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 165,000	\$ -	\$ 165,000	\$ 170,000
Principal Debt Service - Early Redemptions				
Interest Expense	\$ 342,338	\$ 171,169	\$ 342,338	\$ 337,388
Other Fees and Charges				
Discounts/Collection Costs	\$ 35,514	\$ -	\$ 35,514	\$ 35,517
Operating Transfers Out	\$ -	\$ (5,691)	\$ (5,691)	\$ -
Total Expenditures and Other Uses	\$ 542,851	\$ 165,478	\$ 537,160	\$ 542,905
Net Increase/(Decrease) in Fund Balance	\$ 2,608	\$ 347,262	\$ 28,049	\$ 20,154
Fund Balance - Beginning	\$ 463,601	\$ 463,601	\$ 463,601	\$ 491,650
Fund Balance - Ending	\$ 466,209	\$ 810,863	\$ 491,650	\$ 511,804

Restricted Fund Balance:

Reserve Account Requirement	\$ 253,831
Restricted for November 1, 2025 Interest Payment	\$ 166,144
Total - Restricted Fund Balance:	\$ 419,975

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	126	\$ 495.08	\$ 495.08
Single Family 50' - 55'	89	\$ 1,287.22	\$ 1,287.22
Single Family 60' - 64'	61	\$ 1,534.76	\$ 1,534.76
Single Family 65' - 69'	52	\$ 1,609.02	\$ 1,609.02
Single Family 70' - 74'	0	N/A	\$ -
Single Family 75' - 79'	103	\$ 1,856.57	\$ 1,856.57
Total:	431		

River Landing Community Development District

Debt Service Fund - Series 2020A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 8,585,000	Varies			
5/1/2021		\$ -		\$ 145,600.94		
11/1/2021				\$ 175,893.75	\$ 321,494.69	\$ 8,585,000
5/1/2022	\$ 155,000		3.000%	\$ 175,893.75		
11/1/2022				\$ 173,568.75	\$ 504,462.50	\$ 8,430,000
5/1/2023	\$ 160,000		3.000%	\$ 173,568.75		
11/1/2023				\$ 171,168.75	\$ 504,737.50	\$ 8,270,000
5/1/2024	\$ 165,000		3.000%	\$ 171,168.75		
11/1/2024				\$ 168,693.75	\$ 504,862.50	\$ 8,105,000
5/1/2025	\$ 170,000		3.000%	\$ 168,693.75		
11/1/2025				\$ 166,143.75	\$ 504,837.50	\$ 7,935,000
5/1/2026	\$ 175,000		3.600%	\$ 166,143.75		
11/1/2026				\$ 162,993.75	\$ 504,137.50	\$ 7,760,000
5/1/2027	\$ 185,000		3.600%	\$ 162,993.75		
11/1/2027				\$ 159,663.75	\$ 507,657.50	\$ 7,575,000
5/1/2028	\$ 190,000		3.600%	\$ 159,663.75		
11/1/2028				\$ 156,243.75	\$ 505,907.50	\$ 7,385,000
5/1/2029	\$ 195,000		3.600%	\$ 156,243.75		
11/1/2029				\$ 152,733.75	\$ 503,977.50	\$ 7,190,000
5/1/2030	\$ 205,000		3.600%	\$ 152,733.75		
11/1/2030				\$ 149,043.75	\$ 506,777.50	\$ 6,985,000
5/1/2031	\$ 210,000		4.125%	\$ 149,043.75		
11/1/2031				\$ 144,712.50	\$ 503,756.25	\$ 6,775,000
5/1/2032	\$ 220,000		4.125%	\$ 144,712.50		
11/1/2032				\$ 140,175.00	\$ 504,887.50	\$ 6,555,000
5/1/2033	\$ 230,000		4.125%	\$ 140,175.00		
11/1/2033				\$ 135,431.25	\$ 505,606.25	\$ 6,325,000
5/1/2034	\$ 240,000		4.125%	\$ 135,431.25		
11/1/2034				\$ 130,481.25	\$ 505,912.50	\$ 6,085,000
5/1/2035	\$ 250,000		4.125%	\$ 130,481.25		
11/1/2035				\$ 125,325.00	\$ 505,806.25	\$ 5,835,000
5/1/2036	\$ 260,000		4.125%	\$ 125,325.00		
11/1/2036				\$ 119,962.50	\$ 505,287.50	\$ 5,575,000
5/1/2037	\$ 270,000		4.125%	\$ 119,962.50		
11/1/2037				\$ 114,393.75	\$ 504,356.25	\$ 5,305,000
5/1/2038	\$ 280,000		4.125%	\$ 114,393.75		
11/1/2038				\$ 108,618.75	\$ 503,012.50	\$ 5,025,000
5/1/2039	\$ 295,000		4.125%	\$ 108,618.75		
11/1/2039				\$ 102,534.38	\$ 506,153.13	\$ 4,730,000
5/1/2040	\$ 305,000		4.125%	\$ 102,534.38		
11/1/2040				\$ 96,243.75	\$ 503,778.13	\$ 4,425,000
5/1/2041	\$ 320,000		4.350%	\$ 96,243.75		
11/1/2041				\$ 89,283.75	\$ 505,527.50	\$ 4,105,000
5/1/2042	\$ 335,000		4.350%	\$ 89,283.75		
11/1/2042				\$ 81,997.50	\$ 506,281.25	\$ 3,770,000
5/1/2043	\$ 350,000		4.350%	\$ 81,997.50		
11/1/2043				\$ 74,385.00	\$ 506,382.50	\$ 3,420,000
5/1/2044	\$ 365,000		4.350%	\$ 74,385.00		
11/1/2044				\$ 66,446.25	\$ 505,831.25	\$ 3,055,000
5/1/2045	\$ 380,000		4.350%	\$ 66,446.25		
11/1/2045				\$ 58,181.25	\$ 504,627.50	\$ 2,675,000
5/1/2046	\$ 400,000		4.350%	\$ 58,181.25		
11/1/2046				\$ 49,481.25	\$ 507,662.50	\$ 2,275,000
5/1/2047	\$ 415,000		4.350%	\$ 49,481.25		
11/1/2047				\$ 40,455.00	\$ 504,936.25	\$ 1,860,000
5/1/2048	\$ 435,000		4.350%	\$ 40,455.00		
11/1/2048				\$ 30,993.75	\$ 506,448.75	\$ 1,425,000
5/1/2049	\$ 455,000		4.350%	\$ 30,993.75		
11/1/2049				\$ 21,097.50	\$ 507,091.25	\$ 970,000
5/1/2050	\$ 475,000		4.350%	\$ 21,097.50		
11/1/2050				\$ 10,766.25	\$ 506,863.75	\$ 495,000
5/1/2051	\$ 495,000		4.350%	\$ 10,766.25	\$ 505,766.25	\$ -
		\$ 8,585,000		\$ 6,899,827.20	\$ 15,484,827.20	

River Landing Community Development District
Debt Service Fund - Series 2020B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 312	\$ 750	\$ 650
Reserve Account	\$ -	\$ 1,162	\$ 2,900	\$ 2,600
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 6,380	\$ 15,500	\$ 13,750
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 160,438	\$ 48,137	\$ 160,438	\$ 85,000
Special Assessment - Prepayment	\$ -	\$ 612,874	\$ 612,874	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 160,438	\$ 668,865	\$ 792,462	\$ 102,000
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 480,000	\$ 612,874	\$ -
Interest Expense	\$ 160,438	\$ 65,875	\$ 160,438	\$ 85,000
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ (7,121)	\$ (7,121)	\$ -
Total Expenditures and Other Uses	\$ 160,438	\$ 538,754	\$ 766,191	\$ 85,000
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 130,110	\$ 26,271	\$ 17,000
Fund Balance - Beginning	\$ 566,162	\$ 566,162	\$ 566,162	\$ 592,433
Fund Balance - Ending	\$ 566,162	\$ 696,272	\$ 592,433	\$ 609,433

Restricted Fund Balance:

Reserve Account Requirement (As of 12/31/2022)	\$ 82,981
Restricted for November 1, 2025 Interest Payment	N/A
Total - Restricted Fund Balance:	\$ 82,981

**River Landing Community Development District
Debt Service Fund - Series 2020B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 4,660,000	4.250%			
5/1/2021		\$ -		\$ 81,970.69		
11/1/2021	\$ 15,000			\$ 99,025.00	\$ 180,995.69	\$ 4,645,000
5/1/2022	\$ 235,000	\$ -	4.250%	\$ 96,475.00		
11/1/2022	\$ 505,000			\$ 87,443.76	\$ 183,918.76	\$ 3,905,000
5/1/2023	\$ 455,000	\$ -	4.250%	\$ 80,218.76		
11/1/2023	\$ 830,000			\$ 65,875.00	\$ 146,093.76	\$ 2,620,000
5/1/2024	\$ 880,000	\$ -	4.250%	\$ 42,500.00		
11/1/2024				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2025		\$ -	4.250%	\$ 42,500.00		
11/1/2025				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2026		\$ -	4.250%	\$ 42,500.00		
11/1/2026				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2027		\$ -	4.250%	\$ 42,500.00		
11/1/2027				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2028		\$ -	4.250%	\$ 42,500.00		
11/1/2028				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2029		\$ -	4.250%	\$ 42,500.00		
11/1/2029				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2030		\$ -	4.250%	\$ 42,500.00		
11/1/2030				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2031		\$ -	4.250%	\$ 42,500.00		
11/1/2031				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2032		\$ -	4.250%	\$ 42,500.00		
11/1/2032				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2033		\$ -	4.250%	\$ 42,500.00		
11/1/2033				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2034		\$ -	4.250%	\$ 42,500.00		
11/1/2034				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2035		\$ 2,000,000	4.250%	\$ 42,500.00		
11/1/2035				\$ 42,500.00	\$ 2,085,000.00	\$ (260,000)

River Landing Community Development District
Debt Service Fund - Series 2023A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 1,302	\$ 3,250	\$ 2,900
Reserve Account	\$ -	\$ 3,003	\$ 7,500	\$ 6,700
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 855	\$ 2,100	\$ 1,800
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 288,914	\$ 267,206	\$ 288,914	\$ 288,914
Special Assessment - Off-Roll	\$ 106,126	\$ -	\$ 106,126	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit	\$ -	\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 395,040	\$ 272,366	\$ 407,890	\$ 300,314
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Principal Debt Service - Early Redemptions				
Interest Expense				
	\$ 194,597	\$ 87,151	\$ 194,597	\$ 212,253
Other Fees and Charges				
Discounts/Collection Costs	\$ 18,901	\$ -	\$ 18,901	\$ 18,901
Operating Transfers Out	\$ -	\$ 2,409	\$ 2,409	\$ -
Total Expenditures and Other Uses	\$ 268,498	\$ 89,560	\$ 270,907	\$ 286,153
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 182,806	\$ 136,983	\$ 14,160
Fund Balance - Beginning	\$ 224,543	\$ 224,543	\$ 224,543	\$ 361,526
Fund Balance - Ending	\$ 224,543	\$ 407,350	\$ 361,526	\$ 375,687

Restricted Fund Balance:

Reserve Account Requirement	\$ 135,006
Restricted for November 1, 2025 Interest Payment	\$ 104,806
Total - Restricted Fund Balance:	\$ 239,813

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	68	\$ 533.69	\$ 533.69
Single Family 50' - 55'	78	\$ 1,387.60	\$ 1,387.60
Single Family 60' - 64'	28	\$ 1,654.44	\$ 1,654.44
Single Family 65' - 69'	15	\$ 1,734.49	\$ 1,734.49
Single Family 70' - 74'	0	\$ -	\$ -
Single Family 75' - 79'	36	\$ 2,001.34	\$ 2,001.34
Total:	225		

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 3,870,000	Varies			
11/1/2023				\$ 87,150.85		
5/1/2024		\$ 55,000	4.800%	\$ 107,446.25	\$ 249,597.10	\$ 3,815,000
11/1/2024				\$ 106,126.25		
5/1/2025		\$ 55,000	4.800%	\$ 106,126.25	\$ 267,252.50	\$ 3,760,000
11/1/2025				\$ 104,806.25		
5/1/2026		\$ 60,000	4.800%	\$ 104,806.25	\$ 269,612.50	\$ 3,700,000
11/1/2026				\$ 103,366.25		
5/1/2027		\$ 60,000	4.800%	\$ 103,366.25	\$ 266,732.50	\$ 3,640,000
11/1/2027				\$ 101,926.25		
5/1/2028		\$ 65,000	4.800%	\$ 101,926.25	\$ 268,852.50	\$ 3,575,000
11/1/2028				\$ 100,366.25		
5/1/2029		\$ 70,000	4.800%	\$ 100,366.25	\$ 270,732.50	\$ 3,505,000
11/1/2029				\$ 98,686.25		
5/1/2030		\$ 70,000	4.800%	\$ 98,686.25	\$ 267,372.50	\$ 3,435,000
11/1/2030				\$ 97,006.25		
5/1/2031		\$ 75,000	5.500%	\$ 97,006.25	\$ 269,012.50	\$ 3,360,000
11/1/2031				\$ 94,943.75		
5/1/2032		\$ 80,000	5.500%	\$ 94,943.75	\$ 269,887.50	\$ 3,280,000
11/1/2032				\$ 92,743.75		
5/1/2033		\$ 85,000	5.500%	\$ 92,743.75	\$ 270,487.50	\$ 3,195,000
11/1/2033				\$ 90,406.25		
5/1/2034		\$ 90,000	5.500%	\$ 90,406.25	\$ 270,812.50	\$ 3,105,000
11/1/2034				\$ 87,931.25		
5/1/2035		\$ 95,000	5.500%	\$ 87,931.25	\$ 270,862.50	\$ 3,010,000
11/1/2035				\$ 85,318.75		
5/1/2036		\$ 100,000	5.500%	\$ 85,318.75	\$ 270,637.50	\$ 2,910,000
11/1/2036				\$ 82,568.75		
5/1/2037		\$ 105,000	5.500%	\$ 82,568.75	\$ 270,137.50	\$ 2,805,000
11/1/2037				\$ 79,681.25		
5/1/2038		\$ 110,000	5.500%	\$ 79,681.25	\$ 269,362.50	\$ 2,695,000
11/1/2038				\$ 76,656.25		
5/1/2039		\$ 120,000	5.500%	\$ 76,656.25	\$ 273,312.50	\$ 2,575,000
11/1/2039				\$ 73,356.25		
5/1/2040		\$ 125,000	5.500%	\$ 73,356.25	\$ 271,712.50	\$ 2,450,000
11/1/2040				\$ 69,918.75		
5/1/2041		\$ 130,000	5.500%	\$ 69,918.75	\$ 269,837.50	\$ 2,320,000
11/1/2041				\$ 66,343.75		
5/1/2042		\$ 140,000	5.500%	\$ 66,343.75	\$ 272,687.50	\$ 2,180,000
11/1/2042				\$ 62,493.75		
5/1/2043		\$ 145,000	5.500%	\$ 62,493.75	\$ 269,987.50	\$ 2,035,000
11/1/2043				\$ 58,506.25		
5/1/2044		\$ 155,000	5.750%	\$ 58,506.25	\$ 272,012.50	\$ 1,880,000
11/1/2044				\$ 54,050.00		
5/1/2045		\$ 165,000	5.750%	\$ 54,050.00	\$ 273,100.00	\$ 1,715,000
11/1/2045				\$ 49,306.25		
5/1/2046		\$ 175,000	5.750%	\$ 49,306.25	\$ 273,612.50	\$ 1,540,000
11/1/2046				\$ 44,275.00		
5/1/2047		\$ 185,000	5.750%	\$ 44,275.00	\$ 273,550.00	\$ 1,355,000

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
11/1/2047				\$ 38,956.25		
5/1/2048		\$ 195,000	5.750%	\$ 38,956.25	\$ 272,912.50	\$ 1,160,000
11/1/2048				\$ 33,350.00		
5/1/2049		\$ 205,000	5.750%	\$ 33,350.00	\$ 271,700.00	\$ 955,000
11/1/2049				\$ 27,456.25		
5/1/2050		\$ 220,000	5.750%	\$ 27,456.25	\$ 274,912.50	\$ 735,000
11/1/2050				\$ 21,131.25		
5/1/2051		\$ 230,000	5.750%	\$ 21,131.25	\$ 272,262.50	\$ 505,000
11/1/2051				\$ 14,518.75		
5/1/2052		\$ 245,000	5.750%	\$ 14,518.75	\$ 274,037.50	\$ 260,000
11/1/2052				\$ 7,475.00		
5/1/2053		\$ 260,000	5.750%	\$ 7,475.00	\$ 274,950.00	\$ -
		\$ 3,870,000		\$ 4,241,939.60	\$ 8,111,939.60	

River Landing Community Development District
Debt Service Fund - Series 2023B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ 4,557	\$ 11,000	\$ 9,900
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 1,613	\$ 4,000	\$ 3,600
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 204,891	\$ -	\$ 204,891	\$ 409,781
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 204,891	\$ 6,170	\$ 219,891	\$ 423,281
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 371,080	\$ 166,189	\$ 371,080	\$ 409,781
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ 3,656	\$ 3,656	\$ -
Total Expenditures and Other Uses	\$ 371,080	\$ 169,845	\$ 374,736	\$ 409,781
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (163,675)	\$ (154,845)	\$ 13,500
Fund Balance - Beginning	\$ 375,066	\$ 375,066	\$ 375,066	\$ 220,221
Fund Balance - Ending	\$ 375,066	\$ 211,391	\$ 220,221	\$ 233,721

Restricted Fund Balance:

Reserve Account Requirement (as of Bond Closing)	\$ 204,891
Restricted for November 1, 2025 Interest Payment	\$ 204,891
Total - Restricted Fund Balance:	\$ 409,781

The Series 2020B Bonds will be direct billing - the District has been advised that the Developer may prepay the full capital assessment on a lot periodically during the year, as such the amount due for annual debt service, will change as the Series 2020B Bonds are re-amortized during the year.

**River Landing Community Development District
Debt Service Fund - Series 2023B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 7,285,000	5.625%			
11/1/2023				\$ 166,189.06	\$ 166,189.06	\$ 7,285,000
5/1/2024	\$ 90,000	\$ -	5.625%	\$ 204,890.63		
11/1/2024				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2025		\$ -	5.625%	\$ 204,890.63		
11/1/2025				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2026		\$ -	5.625%	\$ 204,890.63		
11/1/2026				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2027		\$ -	5.625%	\$ 204,890.63		
11/1/2027				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2028		\$ -	5.625%	\$ 204,890.63		
11/1/2028				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2029		\$ -	5.625%	\$ 204,890.63		
11/1/2029				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2030		\$ -	5.625%	\$ 204,890.63		
11/1/2030				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2031		\$ -	5.625%	\$ 204,890.63		
11/1/2031				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2032		\$ -	5.625%	\$ 204,890.63		
11/1/2032				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2033	\$ 7,285,000	\$ -	5.625%	\$ 204,890.63	.	
		\$ -		\$ 4,059,111.03	\$ 4,035,215.30	

RESOLUTION 2024-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025 BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.

RECITALS

WHEREAS, the District Manager has submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the River Landing Community Development District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set Tuesday, June 18, 2024, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

WHEREAS, the District has issued, subsequent to the approval of the Districts Proposed Fiscal Year 2025 Budget, its Series 2023 A and Series 2023 B Bonds, which issuance of Bonds has not been included in the Fiscal Year 2025 Proposed Budget for consideration.

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

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, as amended by inclusion of the Debt Service Funds for the Series 2023A and Series 2023B Bonds, a copy of which is on file with the office of the District Manager and at

RESOLUTION 2024-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025 BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.

the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Proposed Budget, as amended to include the Debt Service Funds for the Series 2023A and Series 2023B Bonds attached hereto as Exhibit “A”, as amended by the Board pursuant to the adoption of this Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.
- c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as “The Budget for River Landing Community Development District for the Fiscal Year Ending September 30, 2025, as adopted by the Board of Supervisors on June 18, 2024.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the River Landing Community Development District, for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the sum of **\$1,608,544.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$219,890.00
DEBT SERVICE FUND – SERIES 2020A	\$563,059.00
DEBT SERVICE FUND – SERIES 2020B	\$102,000.00
DEBT SERVICE FUND – SERIES 2023A	\$300,314.00
DEBT SERVICE FUND – SERIES 2023B	\$423,281.00
TOTAL ALL FUNDS	\$1,608,544.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not

RESOLUTION 2024-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR 2025 BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.

exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. 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.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the River Landing Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 16th day of July 2024.

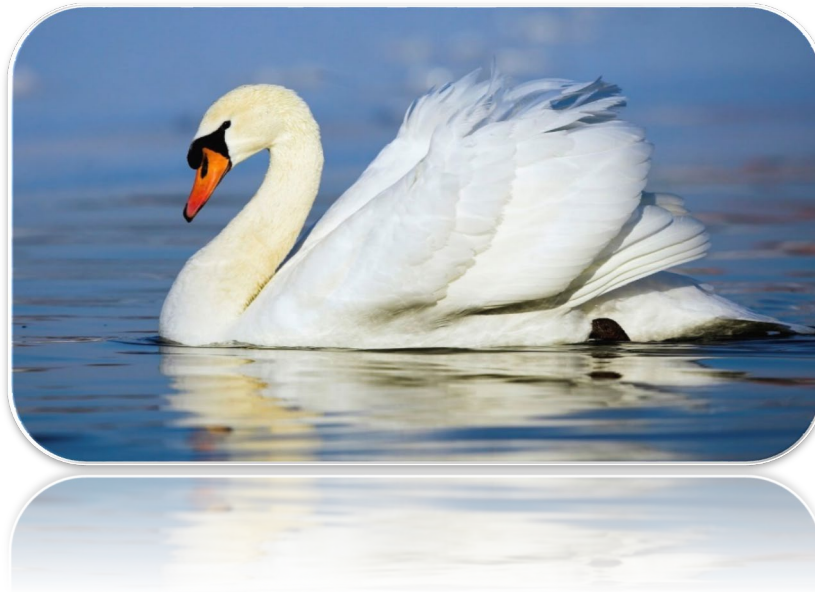
ATTEST:

**RIVER LANDING COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Mike Piendel, Chairman

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL 33308

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River Landing Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year		Anticipated		Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	Fiscal Year 2025 Budget	
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	- Cash Available to Partially Fund Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	- Interes on General Fund Bank Account
Assessment Revenue					
Assessments - On-Roll	\$ 267,979	\$ 252,151	\$ 267,979	\$ 273,950	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	- Direct Billing to Property Owners
Contributions - Private Sources					
Taylor Morrison (Street Light Acquisition)	\$ -	\$ -	\$ -	\$ -	- Developer Funding of Solar Street Light System
Total Revenue & Other Sources	\$ 267,979	\$ 252,151	\$ 267,979	\$ 273,950	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	- Statutory Required Fees (Waived By Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	- FICA (if applicable)
Executive					
Professional - Management	\$ 42,000	\$ 17,500	\$ 42,000	\$ 44,000	District Manager
Financial and Administrative					
Audit Services	\$ 8,300	\$ 5,500	\$ 5,500	\$ 8,500	Statutory required audit Yearly
Accounting Services	\$ 28,500	\$ 11,875	\$ 28,500	\$ 28,500	Accounting (Added Series 2023 Bonds)
Assessment Roll Preparation	\$ 27,500	\$ 11,458	\$ 27,500	\$ 28,500	Required Preparation of Rolls - (Added Series 2023 Bonds
Arbitrage Rebate Fees	\$ 2,000	\$ 500	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interet on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	- Transcription of Board Meetings
Legal Advertising	\$ 1,500	\$ -	\$ 2,800	\$ 2,800	Statutory Required Legal Advertising
Trustee Services	\$ 8,600	\$ 2,956	\$ 8,600	\$ 8,600	Trust Fees for Bonds (Added Series 2023 Bonds)
Dissemination Agent Services	\$ 6,000	\$ 500	\$ 6,500	\$ 6,000	Required SEC Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ 150	\$ 150	Annual Fee
Bank Service Fees	\$ 350	\$ 120	\$ 350	\$ 100	Bank Fees - Governmental Accounts

River Landing Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year		Anticipated		Fiscal Year	Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	2025 Budget		
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -		
Communications and Freight Services						
Telephone	\$ -	\$ -	\$ -	\$ -		
Postage, Freight & Messenger	\$ 150	\$ 62	\$ 200	\$ 200		Agenda Mailings and other Misc Mailings
Rentals and Leases						
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -		
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500		Statutory Maintenance of District Web Sites
Insurance	\$ 13,000	\$ 12,618	\$ 12,618	\$ 13,318		General Liability, D&O Liability, Street Lights Property/Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175		Department of Economic Opportunity Fee
Printing and Binding	\$ 100	\$ -	\$ 50	\$ 100		Agenda books and copies
Office Supplies	\$ -	\$ -	\$ -	\$ -		
Legal Services						
General Counsel	\$ 10,000	\$ 3,546	\$ 9,000	\$ 10,000		District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -		
Other General Government Services						
Engineering Services	\$ 5,000	\$ 1,470	\$ 5,000	\$ 5,000		District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ -	\$ -	\$ -	\$ -		
Other Physical Environment						
Repairs and Maintenance						
Naturalized Area Maintenance	\$ 50,000		\$ -	\$ -		Removed from CDD - to be moved to HOA in FY 2025
Wetland Maintenance	\$ -	\$ -	\$ -	\$ 100,000		Added Wetland Maintenance for FY 2025
Road and Street Facilities						
Capital Improvements						
Street Lights Purchase	\$ -	\$ -	\$ -	\$ -		Additions of Solar Lights to Existing System
Street Lights Installation	\$ -	\$ -	\$ -	\$ -		Installion of New Solar Lights to Existing System
Reserves						

**River Landing Community Development District
General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Description
Extraordinary Capital or Additional Operations	\$ 50,000	\$ -	\$ -	\$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 13,304	\$ -	\$ 13,304	\$ 15,507	
Total Appropriations	\$ 267,979	\$ 68,280	\$ 164,747	\$ 273,950	
Fund Balances:					
Change from Current Year Operations	\$ 0	\$ 183,871	\$ 103,232	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance					
Extraordinary Capital/Operations	\$ 38,818		\$ 142,050	\$ 142,050	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 66,995		\$ 66,995	\$ 61,639	Required to Meet Cash Needs until Assessment Rec'd.
Total Fund Balance	\$ 105,813		\$ 209,045	\$ 203,689	
	FY 2024			FY 2025	
Assessment Rate (Without Preserves)	\$ 308.02			\$ 192.47	
Assessment Rate (Single Family - ADDED Rate for Preserve)				\$ 171.77	
Total Assessment Rate (Single Family)	\$ 308.02			\$ 364.24	
Total Units Subject to Assessment	870			870	
Single Family Units Subject to Preserve Assessment				620	
Cap Rate:	\$ 320.50			\$ 320.50	Adopted CAP Rate (For Townhomes FY 2025)
Cap Rate: SINGLE FAMILY				\$ 437.09	Revised for Preserve Maintenance

River Landing Community Development District
Debt Service Fund - Series 2020A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 3,409	\$ 8,500	\$ 7,600
Reserve Account	\$ -	\$ 4,517	\$ 11,250	\$ 10,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 545,459	\$ 504,814	\$ 545,459	\$ 545,459
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 545,459	\$ 512,740	\$ 565,209	\$ 563,059
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 165,000	\$ -	\$ 165,000	\$ 170,000
Principal Debt Service - Early Redemptions				
Interest Expense	\$ 342,338	\$ 171,169	\$ 342,338	\$ 337,388
Other Fees and Charges				
Discounts/Collection Costs	\$ 35,514	\$ -	\$ 35,514	\$ 35,517
Operating Transfers Out	\$ -	\$ (5,691)	\$ (5,691)	\$ -
Total Expenditures and Other Uses	\$ 542,851	\$ 165,478	\$ 537,160	\$ 542,905
Net Increase/(Decrease) in Fund Balance	\$ 2,608	\$ 347,262	\$ 28,049	\$ 20,154
Fund Balance - Beginning	\$ 463,601	\$ 463,601	\$ 463,601	\$ 491,650
Fund Balance - Ending	\$ 466,209	\$ 810,863	\$ 491,650	\$ 511,804

Restricted Fund Balance:

Reserve Account Requirement	\$ 253,831
Restricted for November 1, 2025 Interest Payment	\$ 166,144
Total - Restricted Fund Balance:	\$ 419,975

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	126	\$ 495.08	\$ 495.08
Single Family 50' - 55'	89	\$ 1,287.22	\$ 1,287.22
Single Family 60' - 64'	61	\$ 1,534.76	\$ 1,534.76
Single Family 65' - 69'	52	\$ 1,609.02	\$ 1,609.02
Single Family 70' - 74'	0	N/A	\$ -
Single Family 75' - 79'	103	\$ 1,856.57	\$ 1,856.57
Total:	431		

River Landing Community Development District

Debt Service Fund - Series 2020A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 8,585,000	Varies			
5/1/2021		\$ -		\$ 145,600.94		
11/1/2021				\$ 175,893.75	\$ 321,494.69	\$ 8,585,000
5/1/2022	\$ 155,000		3.000%	\$ 175,893.75		
11/1/2022				\$ 173,568.75	\$ 504,462.50	\$ 8,430,000
5/1/2023	\$ 160,000		3.000%	\$ 173,568.75		
11/1/2023				\$ 171,168.75	\$ 504,737.50	\$ 8,270,000
5/1/2024	\$ 165,000		3.000%	\$ 171,168.75		
11/1/2024				\$ 168,693.75	\$ 504,862.50	\$ 8,105,000
5/1/2025	\$ 170,000		3.000%	\$ 168,693.75		
11/1/2025				\$ 166,143.75	\$ 504,837.50	\$ 7,935,000
5/1/2026	\$ 175,000		3.600%	\$ 166,143.75		
11/1/2026				\$ 162,993.75	\$ 504,137.50	\$ 7,760,000
5/1/2027	\$ 185,000		3.600%	\$ 162,993.75		
11/1/2027				\$ 159,663.75	\$ 507,657.50	\$ 7,575,000
5/1/2028	\$ 190,000		3.600%	\$ 159,663.75		
11/1/2028				\$ 156,243.75	\$ 505,907.50	\$ 7,385,000
5/1/2029	\$ 195,000		3.600%	\$ 156,243.75		
11/1/2029				\$ 152,733.75	\$ 503,977.50	\$ 7,190,000
5/1/2030	\$ 205,000		3.600%	\$ 152,733.75		
11/1/2030				\$ 149,043.75	\$ 506,777.50	\$ 6,985,000
5/1/2031	\$ 210,000		4.125%	\$ 149,043.75		
11/1/2031				\$ 144,712.50	\$ 503,756.25	\$ 6,775,000
5/1/2032	\$ 220,000		4.125%	\$ 144,712.50		
11/1/2032				\$ 140,175.00	\$ 504,887.50	\$ 6,555,000
5/1/2033	\$ 230,000		4.125%	\$ 140,175.00		
11/1/2033				\$ 135,431.25	\$ 505,606.25	\$ 6,325,000
5/1/2034	\$ 240,000		4.125%	\$ 135,431.25		
11/1/2034				\$ 130,481.25	\$ 505,912.50	\$ 6,085,000
5/1/2035	\$ 250,000		4.125%	\$ 130,481.25		
11/1/2035				\$ 125,325.00	\$ 505,806.25	\$ 5,835,000
5/1/2036	\$ 260,000		4.125%	\$ 125,325.00		
11/1/2036				\$ 119,962.50	\$ 505,287.50	\$ 5,575,000
5/1/2037	\$ 270,000		4.125%	\$ 119,962.50		
11/1/2037				\$ 114,393.75	\$ 504,356.25	\$ 5,305,000
5/1/2038	\$ 280,000		4.125%	\$ 114,393.75		
11/1/2038				\$ 108,618.75	\$ 503,012.50	\$ 5,025,000
5/1/2039	\$ 295,000		4.125%	\$ 108,618.75		
11/1/2039				\$ 102,534.38	\$ 506,153.13	\$ 4,730,000
5/1/2040	\$ 305,000		4.125%	\$ 102,534.38		
11/1/2040				\$ 96,243.75	\$ 503,778.13	\$ 4,425,000
5/1/2041	\$ 320,000		4.350%	\$ 96,243.75		
11/1/2041				\$ 89,283.75	\$ 505,527.50	\$ 4,105,000
5/1/2042	\$ 335,000		4.350%	\$ 89,283.75		
11/1/2042				\$ 81,997.50	\$ 506,281.25	\$ 3,770,000
5/1/2043	\$ 350,000		4.350%	\$ 81,997.50		
11/1/2043				\$ 74,385.00	\$ 506,382.50	\$ 3,420,000
5/1/2044	\$ 365,000		4.350%	\$ 74,385.00		
11/1/2044				\$ 66,446.25	\$ 505,831.25	\$ 3,055,000
5/1/2045	\$ 380,000		4.350%	\$ 66,446.25		
11/1/2045				\$ 58,181.25	\$ 504,627.50	\$ 2,675,000
5/1/2046	\$ 400,000		4.350%	\$ 58,181.25		
11/1/2046				\$ 49,481.25	\$ 507,662.50	\$ 2,275,000
5/1/2047	\$ 415,000		4.350%	\$ 49,481.25		
11/1/2047				\$ 40,455.00	\$ 504,936.25	\$ 1,860,000
5/1/2048	\$ 435,000		4.350%	\$ 40,455.00		
11/1/2048				\$ 30,993.75	\$ 506,448.75	\$ 1,425,000
5/1/2049	\$ 455,000		4.350%	\$ 30,993.75		
11/1/2049				\$ 21,097.50	\$ 507,091.25	\$ 970,000
5/1/2050	\$ 475,000		4.350%	\$ 21,097.50		
11/1/2050				\$ 10,766.25	\$ 506,863.75	\$ 495,000
5/1/2051	\$ 495,000		4.350%	\$ 10,766.25	\$ 505,766.25	\$ -
		\$ 8,585,000		\$ 6,899,827.20	\$ 15,484,827.20	

River Landing Community Development District
Debt Service Fund - Series 2020B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 312	\$ 750	\$ 650
Reserve Account	\$ -	\$ 1,162	\$ 2,900	\$ 2,600
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 6,380	\$ 15,500	\$ 13,750
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 160,438	\$ 48,137	\$ 160,438	\$ 85,000
Special Assessment - Prepayment	\$ -	\$ 612,874	\$ 612,874	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 160,438	\$ 668,865	\$ 792,462	\$ 102,000
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 480,000	\$ 612,874	\$ -
Interest Expense	\$ 160,438	\$ 65,875	\$ 160,438	\$ 85,000
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ (7,121)	\$ (7,121)	\$ -
Total Expenditures and Other Uses	\$ 160,438	\$ 538,754	\$ 766,191	\$ 85,000
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 130,110	\$ 26,271	\$ 17,000
Fund Balance - Beginning	\$ 566,162	\$ 566,162	\$ 566,162	\$ 592,433
Fund Balance - Ending	\$ 566,162	\$ 696,272	\$ 592,433	\$ 609,433

Restricted Fund Balance:

Reserve Account Requirement (As of 12/31/2022)	\$ 82,981
Restricted for November 1, 2025 Interest Payment	N/A
Total - Restricted Fund Balance:	\$ 82,981

**River Landing Community Development District
Debt Service Fund - Series 2020B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 4,660,000	4.250%			
5/1/2021		\$ -		\$ 81,970.69		
11/1/2021	\$ 15,000			\$ 99,025.00	\$ 180,995.69	\$ 4,645,000
5/1/2022	\$ 235,000	\$ -	4.250%	\$ 96,475.00		
11/1/2022	\$ 505,000			\$ 87,443.76	\$ 183,918.76	\$ 3,905,000
5/1/2023	\$ 455,000	\$ -	4.250%	\$ 80,218.76		
11/1/2023	\$ 830,000			\$ 65,875.00	\$ 146,093.76	\$ 2,620,000
5/1/2024	\$ 880,000	\$ -	4.250%	\$ 42,500.00		
11/1/2024				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2025		\$ -	4.250%	\$ 42,500.00		
11/1/2025				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2026		\$ -	4.250%	\$ 42,500.00		
11/1/2026				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2027		\$ -	4.250%	\$ 42,500.00		
11/1/2027				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2028		\$ -	4.250%	\$ 42,500.00		
11/1/2028				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2029		\$ -	4.250%	\$ 42,500.00		
11/1/2029				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2030		\$ -	4.250%	\$ 42,500.00		
11/1/2030				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2031		\$ -	4.250%	\$ 42,500.00		
11/1/2031				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2032		\$ -	4.250%	\$ 42,500.00		
11/1/2032				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2033		\$ -	4.250%	\$ 42,500.00		
11/1/2033				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2034		\$ -	4.250%	\$ 42,500.00		
11/1/2034				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2035		\$ 2,000,000	4.250%	\$ 42,500.00		
11/1/2035				\$ 42,500.00	\$ 2,085,000.00	\$ (260,000)

River Landing Community Development District
Debt Service Fund - Series 2023A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 1,302	\$ 3,250	\$ 2,900
Reserve Account	\$ -	\$ 3,003	\$ 7,500	\$ 6,700
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 855	\$ 2,100	\$ 1,800
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 288,914	\$ 267,206	\$ 288,914	\$ 288,914
Special Assessment - Off-Roll	\$ 106,126	\$ -	\$ 106,126	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit	\$ -	\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 395,040	\$ 272,366	\$ 407,890	\$ 300,314
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Principal Debt Service - Early Redemptions				
Interest Expense				
	\$ 194,597	\$ 87,151	\$ 194,597	\$ 212,253
Other Fees and Charges				
Discounts/Collection Costs	\$ 18,901	\$ -	\$ 18,901	\$ 18,901
Operating Transfers Out	\$ -	\$ 2,409	\$ 2,409	\$ -
Total Expenditures and Other Uses	\$ 268,498	\$ 89,560	\$ 270,907	\$ 286,153
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 182,806	\$ 136,983	\$ 14,160
Fund Balance - Beginning	\$ 224,543	\$ 224,543	\$ 224,543	\$ 361,526
Fund Balance - Ending	\$ 224,543	\$ 407,350	\$ 361,526	\$ 375,687

Restricted Fund Balance:

Reserve Account Requirement	\$ 135,006
Restricted for November 1, 2025 Interest Payment	\$ 104,806
Total - Restricted Fund Balance:	\$ 239,813

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	68	\$ 533.69	\$ 533.69
Single Family 50' - 55'	78	\$ 1,387.60	\$ 1,387.60
Single Family 60' - 64'	28	\$ 1,654.44	\$ 1,654.44
Single Family 65' - 69'	15	\$ 1,734.49	\$ 1,734.49
Single Family 70' - 74'	0	\$ -	\$ -
Single Family 75' - 79'	36	\$ 2,001.34	\$ 2,001.34
Total:	225		

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 3,870,000	Varies			
11/1/2023				\$ 87,150.85		
5/1/2024		\$ 55,000	4.800%	\$ 107,446.25	\$ 249,597.10	\$ 3,815,000
11/1/2024				\$ 106,126.25		
5/1/2025		\$ 55,000	4.800%	\$ 106,126.25	\$ 267,252.50	\$ 3,760,000
11/1/2025				\$ 104,806.25		
5/1/2026		\$ 60,000	4.800%	\$ 104,806.25	\$ 269,612.50	\$ 3,700,000
11/1/2026				\$ 103,366.25		
5/1/2027		\$ 60,000	4.800%	\$ 103,366.25	\$ 266,732.50	\$ 3,640,000
11/1/2027				\$ 101,926.25		
5/1/2028		\$ 65,000	4.800%	\$ 101,926.25	\$ 268,852.50	\$ 3,575,000
11/1/2028				\$ 100,366.25		
5/1/2029		\$ 70,000	4.800%	\$ 100,366.25	\$ 270,732.50	\$ 3,505,000
11/1/2029				\$ 98,686.25		
5/1/2030		\$ 70,000	4.800%	\$ 98,686.25	\$ 267,372.50	\$ 3,435,000
11/1/2030				\$ 97,006.25		
5/1/2031		\$ 75,000	5.500%	\$ 97,006.25	\$ 269,012.50	\$ 3,360,000
11/1/2031				\$ 94,943.75		
5/1/2032		\$ 80,000	5.500%	\$ 94,943.75	\$ 269,887.50	\$ 3,280,000
11/1/2032				\$ 92,743.75		
5/1/2033		\$ 85,000	5.500%	\$ 92,743.75	\$ 270,487.50	\$ 3,195,000
11/1/2033				\$ 90,406.25		
5/1/2034		\$ 90,000	5.500%	\$ 90,406.25	\$ 270,812.50	\$ 3,105,000
11/1/2034				\$ 87,931.25		
5/1/2035		\$ 95,000	5.500%	\$ 87,931.25	\$ 270,862.50	\$ 3,010,000
11/1/2035				\$ 85,318.75		
5/1/2036		\$ 100,000	5.500%	\$ 85,318.75	\$ 270,637.50	\$ 2,910,000
11/1/2036				\$ 82,568.75		
5/1/2037		\$ 105,000	5.500%	\$ 82,568.75	\$ 270,137.50	\$ 2,805,000
11/1/2037				\$ 79,681.25		
5/1/2038		\$ 110,000	5.500%	\$ 79,681.25	\$ 269,362.50	\$ 2,695,000
11/1/2038				\$ 76,656.25		
5/1/2039		\$ 120,000	5.500%	\$ 76,656.25	\$ 273,312.50	\$ 2,575,000
11/1/2039				\$ 73,356.25		
5/1/2040		\$ 125,000	5.500%	\$ 73,356.25	\$ 271,712.50	\$ 2,450,000
11/1/2040				\$ 69,918.75		
5/1/2041		\$ 130,000	5.500%	\$ 69,918.75	\$ 269,837.50	\$ 2,320,000
11/1/2041				\$ 66,343.75		
5/1/2042		\$ 140,000	5.500%	\$ 66,343.75	\$ 272,687.50	\$ 2,180,000
11/1/2042				\$ 62,493.75		
5/1/2043		\$ 145,000	5.500%	\$ 62,493.75	\$ 269,987.50	\$ 2,035,000
11/1/2043				\$ 58,506.25		
5/1/2044		\$ 155,000	5.750%	\$ 58,506.25	\$ 272,012.50	\$ 1,880,000
11/1/2044				\$ 54,050.00		
5/1/2045		\$ 165,000	5.750%	\$ 54,050.00	\$ 273,100.00	\$ 1,715,000
11/1/2045				\$ 49,306.25		
5/1/2046		\$ 175,000	5.750%	\$ 49,306.25	\$ 273,612.50	\$ 1,540,000
11/1/2046				\$ 44,275.00		
5/1/2047		\$ 185,000	5.750%	\$ 44,275.00	\$ 273,550.00	\$ 1,355,000

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
11/1/2047				\$ 38,956.25		
5/1/2048		\$ 195,000	5.750%	\$ 38,956.25	\$ 272,912.50	\$ 1,160,000
11/1/2048				\$ 33,350.00		
5/1/2049		\$ 205,000	5.750%	\$ 33,350.00	\$ 271,700.00	\$ 955,000
11/1/2049				\$ 27,456.25		
5/1/2050		\$ 220,000	5.750%	\$ 27,456.25	\$ 274,912.50	\$ 735,000
11/1/2050				\$ 21,131.25		
5/1/2051		\$ 230,000	5.750%	\$ 21,131.25	\$ 272,262.50	\$ 505,000
11/1/2051				\$ 14,518.75		
5/1/2052		\$ 245,000	5.750%	\$ 14,518.75	\$ 274,037.50	\$ 260,000
11/1/2052				\$ 7,475.00		
5/1/2053		\$ 260,000	5.750%	\$ 7,475.00	\$ 274,950.00	\$ -
		\$ 3,870,000		\$ 4,241,939.60	\$ 8,111,939.60	

River Landing Community Development District
Debt Service Fund - Series 2023B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ 4,557	\$ 11,000	\$ 9,900
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 1,613	\$ 4,000	\$ 3,600
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 204,891	\$ -	\$ 204,891	\$ 409,781
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 204,891	\$ 6,170	\$ 219,891	\$ 423,281
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 371,080	\$ 166,189	\$ 371,080	\$ 409,781
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ 3,656	\$ 3,656	\$ -
Total Expenditures and Other Uses	\$ 371,080	\$ 169,845	\$ 374,736	\$ 409,781
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (163,675)	\$ (154,845)	\$ 13,500
Fund Balance - Beginning	\$ 375,066	\$ 375,066	\$ 375,066	\$ 220,221
Fund Balance - Ending	\$ 375,066	\$ 211,391	\$ 220,221	\$ 233,721

Restricted Fund Balance:

Reserve Account Requirement (as of Bond Closing)	\$ 204,891
Restricted for November 1, 2025 Interest Payment	\$ 204,891
Total - Restricted Fund Balance:	\$ 409,781

The Series 2020B Bonds will be direct billing - the District has been advised that the Developer may prepay the full capital assessment on a lot periodically during the year, as such the amount due for annual debt service, will change as the Series 2020B Bonds are re-amortized during the year.

**River Landing Community Development District
Debt Service Fund - Series 2023B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 7,285,000	5.625%			
11/1/2023				\$ 166,189.06	\$ 166,189.06	\$ 7,285,000
5/1/2024	\$ 90,000	\$ -	5.625%	\$ 204,890.63		
11/1/2024				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2025		\$ -	5.625%	\$ 204,890.63		
11/1/2025				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2026		\$ -	5.625%	\$ 204,890.63		
11/1/2026				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2027		\$ -	5.625%	\$ 204,890.63		
11/1/2027				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2028		\$ -	5.625%	\$ 204,890.63		
11/1/2028				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2029		\$ -	5.625%	\$ 204,890.63		
11/1/2029				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2030		\$ -	5.625%	\$ 204,890.63		
11/1/2030				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2031		\$ -	5.625%	\$ 204,890.63		
11/1/2031				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2032		\$ -	5.625%	\$ 204,890.63		
11/1/2032				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2033	\$ 7,285,000	\$ -	5.625%	\$ 204,890.63	.	
		\$ -		\$ 4,059,111.03	\$ 4,035,215.30	

RESOLUTION 2024-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the River Landing Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Pasco County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2024 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2024; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”) and the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” the Budget; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

RESOLUTION 2024-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method as authorized by Florida Law; and

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Pasco County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Pasco County Property Appraiser.

Direct Bill Assessments. Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2024; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred

RESOLUTION 2024-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

payments and according to a schedule to be established by the District Manager and set forth in the direct collection invoice. In the event that an assessment payment is not timely made, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2024/2025, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, as authorized to be prepared by the District Manager is hereby certified. That portion of the District’s Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the River Landing Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District’s Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 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.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the River Landing Community Development District.

RESOLUTION 2024-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 16th day of July 2024.

ATTEST:

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Michael Piendel, Chairperson

Exhibit A: Fiscal Year 2025 Proposed Budget

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

**River Landing Community Development District
General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year		Anticipated		Fiscal Year	Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	2025 Budget		
Revenues and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	Cash Available to Partially Fund Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	-	Interes on General Fund Bank Account
Assessment Revenue						
Assessments - On-Roll	\$ 267,979	\$ 252,151	\$ 267,979	\$ 273,950		Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	-	Direct Billing to Property Owners
Contributions - Private Sources						
Taylor Morrison (Street Light Acquisition)	\$ -	\$ -	\$ -	\$ -	-	Developer Funding of Solar Street Light System
Total Revenue & Other Sources	\$ 267,979	\$ 252,151	\$ 267,979	\$ 273,950		
Appropriations						
Legislative						
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	-	Statutory Required Fees (Waived By Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	-	FICA (if applicable)
Executive						
Professional - Management	\$ 42,000	\$ 17,500	\$ 42,000	\$ 44,000		District Manager
Financial and Administrative						
Audit Services	\$ 8,300	\$ 5,500	\$ 5,500	\$ 8,500		Statutory required audit Yearly
Accounting Services	\$ 28,500	\$ 11,875	\$ 28,500	\$ 28,500		Accounting (Added Series 2023 Bonds)
Assessment Roll Preparation	\$ 27,500	\$ 11,458	\$ 27,500	\$ 28,500		Required Preparation of Rolls - (Added Series 2023 Bonds
Arbitrage Rebate Fees	\$ 2,000	\$ 500	\$ 1,000	\$ 1,000		IRS Required Calculation to insure interet on bond funds does not exceed interest paid on bonds
Other Contractual Services						
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	-	Transcription of Board Meetings
Legal Advertising	\$ 1,500	\$ -	\$ 2,800	\$ 2,800		Statutory Required Legal Advertising
Trustee Services	\$ 8,600	\$ 2,956	\$ 8,600	\$ 8,600		Trust Fees for Bonds (Added Series 2023 Bonds)
Dissemination Agent Services	\$ 6,000	\$ 500	\$ 6,500	\$ 6,000		Required SEC Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ 150	\$ 150		Annual Fee
Bank Service Fees	\$ 350	\$ 120	\$ 350	\$ 100		Bank Fees - Governmental Accounts

River Landing Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year		Anticipated		Fiscal Year	Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	2025 Budget		
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -		
Communications and Freight Services						
Telephone	\$ -	\$ -	\$ -	\$ -		
Postage, Freight & Messenger	\$ 150	\$ 62	\$ 200	\$ 200		Agenda Mailings and other Misc Mailings
Rentals and Leases						
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -		
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500		Statutory Maintenance of District Web Sites
Insurance	\$ 13,000	\$ 12,618	\$ 12,618	\$ 13,318		General Liability, D&O Liability, Street Lights Property/Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175		Department of Economic Opportunity Fee
Printing and Binding	\$ 100	\$ -	\$ 50	\$ 100		Agenda books and copies
Office Supplies	\$ -	\$ -	\$ -	\$ -		
Legal Services						
General Counsel	\$ 10,000	\$ 3,546	\$ 9,000	\$ 10,000		District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -		
Other General Government Services						
Engineering Services	\$ 5,000	\$ 1,470	\$ 5,000	\$ 5,000		District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ -	\$ -	\$ -	\$ -		
Other Physical Environment						
Repairs and Maintenance						
Naturalized Area Maintenance	\$ 50,000		\$ -	\$ -		Removed from CDD - to be moved to HOA in FY 2025
Wetland Maintenance	\$ -	\$ -	\$ -	\$ 100,000		Added Wetland Maintenance for FY 2025
Road and Street Facilities						
Capital Improvements						
Street Lights Purchase	\$ -	\$ -	\$ -	\$ -		Additions of Solar Lights to Existing System
Street Lights Installation	\$ -	\$ -	\$ -	\$ -		Installion of New Solar Lights to Existing System
Reserves						

**River Landing Community Development District
General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Description
Extraordinary Capital or Additional Operations	\$ 50,000	\$ -	\$ -	\$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 13,304	\$ -	\$ 13,304	\$ 15,507	
Total Appropriations	\$ 267,979	\$ 68,280	\$ 164,747	\$ 273,950	
Fund Balances:					
Change from Current Year Operations	\$ 0	\$ 183,871	\$ 103,232	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance					
Extraordinary Capital/Operations	\$ 38,818		\$ 142,050	\$ 142,050	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 66,995		\$ 66,995	\$ 61,639	Required to Meet Cash Needs until Assessment Rec'd.
Total Fund Balance	\$ 105,813		\$ 209,045	\$ 203,689	
	FY 2024			FY 2025	
Assessment Rate (Without Preserves)	\$ 308.02			\$ 192.47	
Assessment Rate (Single Family - ADDED Rate for Preserve)				\$ 171.77	
Total Assessment Rate (Single Family)	\$ 308.02			\$ 364.24	
Total Units Subject to Assessment	870			870	
Single Family Units Subject to Preserve Assessment				620	
Cap Rate:	\$ 320.50			\$ 320.50	Adopted CAP Rate (For Townhomes FY 2025)
Cap Rate: SINGLE FAMILY				\$ 437.09	Revised for Preserve Maintenance

River Landing Community Development District
Debt Service Fund - Series 2020A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 3,409	\$ 8,500	\$ 7,600
Reserve Account	\$ -	\$ 4,517	\$ 11,250	\$ 10,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 545,459	\$ 504,814	\$ 545,459	\$ 545,459
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 545,459	\$ 512,740	\$ 565,209	\$ 563,059
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 165,000	\$ -	\$ 165,000	\$ 170,000
Principal Debt Service - Early Redemptions				
Interest Expense	\$ 342,338	\$ 171,169	\$ 342,338	\$ 337,388
Other Fees and Charges				
Discounts/Collection Costs	\$ 35,514	\$ -	\$ 35,514	\$ 35,517
Operating Transfers Out	\$ -	\$ (5,691)	\$ (5,691)	\$ -
Total Expenditures and Other Uses	\$ 542,851	\$ 165,478	\$ 537,160	\$ 542,905
Net Increase/(Decrease) in Fund Balance	\$ 2,608	\$ 347,262	\$ 28,049	\$ 20,154
Fund Balance - Beginning	\$ 463,601	\$ 463,601	\$ 463,601	\$ 491,650
Fund Balance - Ending	\$ 466,209	\$ 810,863	\$ 491,650	\$ 511,804

Restricted Fund Balance:

Reserve Account Requirement	\$ 253,831
Restricted for November 1, 2025 Interest Payment	\$ 166,144
Total - Restricted Fund Balance:	\$ 419,975

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	126	\$ 495.08	\$ 495.08
Single Family 50' - 55'	89	\$ 1,287.22	\$ 1,287.22
Single Family 60' - 64'	61	\$ 1,534.76	\$ 1,534.76
Single Family 65' - 69'	52	\$ 1,609.02	\$ 1,609.02
Single Family 70' - 74'	0	N/A	\$ -
Single Family 75' - 79'	103	\$ 1,856.57	\$ 1,856.57
Total:	431		

River Landing Community Development District

Debt Service Fund - Series 2020A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 8,585,000	Varies			
5/1/2021		\$ -		\$ 145,600.94		
11/1/2021				\$ 175,893.75	\$ 321,494.69	\$ 8,585,000
5/1/2022	\$ 155,000		3.000%	\$ 175,893.75		
11/1/2022				\$ 173,568.75	\$ 504,462.50	\$ 8,430,000
5/1/2023	\$ 160,000		3.000%	\$ 173,568.75		
11/1/2023				\$ 171,168.75	\$ 504,737.50	\$ 8,270,000
5/1/2024	\$ 165,000		3.000%	\$ 171,168.75		
11/1/2024				\$ 168,693.75	\$ 504,862.50	\$ 8,105,000
5/1/2025	\$ 170,000		3.000%	\$ 168,693.75		
11/1/2025				\$ 166,143.75	\$ 504,837.50	\$ 7,935,000
5/1/2026	\$ 175,000		3.600%	\$ 166,143.75		
11/1/2026				\$ 162,993.75	\$ 504,137.50	\$ 7,760,000
5/1/2027	\$ 185,000		3.600%	\$ 162,993.75		
11/1/2027				\$ 159,663.75	\$ 507,657.50	\$ 7,575,000
5/1/2028	\$ 190,000		3.600%	\$ 159,663.75		
11/1/2028				\$ 156,243.75	\$ 505,907.50	\$ 7,385,000
5/1/2029	\$ 195,000		3.600%	\$ 156,243.75		
11/1/2029				\$ 152,733.75	\$ 503,977.50	\$ 7,190,000
5/1/2030	\$ 205,000		3.600%	\$ 152,733.75		
11/1/2030				\$ 149,043.75	\$ 506,777.50	\$ 6,985,000
5/1/2031	\$ 210,000		4.125%	\$ 149,043.75		
11/1/2031				\$ 144,712.50	\$ 503,756.25	\$ 6,775,000
5/1/2032	\$ 220,000		4.125%	\$ 144,712.50		
11/1/2032				\$ 140,175.00	\$ 504,887.50	\$ 6,555,000
5/1/2033	\$ 230,000		4.125%	\$ 140,175.00		
11/1/2033				\$ 135,431.25	\$ 505,606.25	\$ 6,325,000
5/1/2034	\$ 240,000		4.125%	\$ 135,431.25		
11/1/2034				\$ 130,481.25	\$ 505,912.50	\$ 6,085,000
5/1/2035	\$ 250,000		4.125%	\$ 130,481.25		
11/1/2035				\$ 125,325.00	\$ 505,806.25	\$ 5,835,000
5/1/2036	\$ 260,000		4.125%	\$ 125,325.00		
11/1/2036				\$ 119,962.50	\$ 505,287.50	\$ 5,575,000
5/1/2037	\$ 270,000		4.125%	\$ 119,962.50		
11/1/2037				\$ 114,393.75	\$ 504,356.25	\$ 5,305,000
5/1/2038	\$ 280,000		4.125%	\$ 114,393.75		
11/1/2038				\$ 108,618.75	\$ 503,012.50	\$ 5,025,000
5/1/2039	\$ 295,000		4.125%	\$ 108,618.75		
11/1/2039				\$ 102,534.38	\$ 506,153.13	\$ 4,730,000
5/1/2040	\$ 305,000		4.125%	\$ 102,534.38		
11/1/2040				\$ 96,243.75	\$ 503,778.13	\$ 4,425,000
5/1/2041	\$ 320,000		4.350%	\$ 96,243.75		
11/1/2041				\$ 89,283.75	\$ 505,527.50	\$ 4,105,000
5/1/2042	\$ 335,000		4.350%	\$ 89,283.75		
11/1/2042				\$ 81,997.50	\$ 506,281.25	\$ 3,770,000
5/1/2043	\$ 350,000		4.350%	\$ 81,997.50		
11/1/2043				\$ 74,385.00	\$ 506,382.50	\$ 3,420,000
5/1/2044	\$ 365,000		4.350%	\$ 74,385.00		
11/1/2044				\$ 66,446.25	\$ 505,831.25	\$ 3,055,000
5/1/2045	\$ 380,000		4.350%	\$ 66,446.25		
11/1/2045				\$ 58,181.25	\$ 504,627.50	\$ 2,675,000
5/1/2046	\$ 400,000		4.350%	\$ 58,181.25		
11/1/2046				\$ 49,481.25	\$ 507,662.50	\$ 2,275,000
5/1/2047	\$ 415,000		4.350%	\$ 49,481.25		
11/1/2047				\$ 40,455.00	\$ 504,936.25	\$ 1,860,000
5/1/2048	\$ 435,000		4.350%	\$ 40,455.00		
11/1/2048				\$ 30,993.75	\$ 506,448.75	\$ 1,425,000
5/1/2049	\$ 455,000		4.350%	\$ 30,993.75		
11/1/2049				\$ 21,097.50	\$ 507,091.25	\$ 970,000
5/1/2050	\$ 475,000		4.350%	\$ 21,097.50		
11/1/2050				\$ 10,766.25	\$ 506,863.75	\$ 495,000
5/1/2051	\$ 495,000		4.350%	\$ 10,766.25	\$ 505,766.25	\$ -
		\$ 8,585,000		\$ 6,899,827.20	\$ 15,484,827.20	

River Landing Community Development District
Debt Service Fund - Series 2020B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 312	\$ 750	\$ 650
Reserve Account	\$ -	\$ 1,162	\$ 2,900	\$ 2,600
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 6,380	\$ 15,500	\$ 13,750
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 160,438	\$ 48,137	\$ 160,438	\$ 85,000
Special Assessment - Prepayment	\$ -	\$ 612,874	\$ 612,874	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 160,438	\$ 668,865	\$ 792,462	\$ 102,000
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 480,000	\$ 612,874	\$ -
Interest Expense	\$ 160,438	\$ 65,875	\$ 160,438	\$ 85,000
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ (7,121)	\$ (7,121)	\$ -
Total Expenditures and Other Uses	\$ 160,438	\$ 538,754	\$ 766,191	\$ 85,000
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 130,110	\$ 26,271	\$ 17,000
Fund Balance - Beginning	\$ 566,162	\$ 566,162	\$ 566,162	\$ 592,433
Fund Balance - Ending	\$ 566,162	\$ 696,272	\$ 592,433	\$ 609,433

Restricted Fund Balance:

Reserve Account Requirement (As of 12/31/2022)	\$ 82,981
Restricted for November 1, 2025 Interest Payment	N/A
Total - Restricted Fund Balance:	\$ 82,981

**River Landing Community Development District
Debt Service Fund - Series 2020B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 4,660,000	4.250%			
5/1/2021		\$ -		\$ 81,970.69		
11/1/2021	\$ 15,000			\$ 99,025.00	\$ 180,995.69	\$ 4,645,000
5/1/2022	\$ 235,000	\$ -	4.250%	\$ 96,475.00		
11/1/2022	\$ 505,000			\$ 87,443.76	\$ 183,918.76	\$ 3,905,000
5/1/2023	\$ 455,000	\$ -	4.250%	\$ 80,218.76		
11/1/2023	\$ 830,000			\$ 65,875.00	\$ 146,093.76	\$ 2,620,000
5/1/2024	\$ 880,000	\$ -	4.250%	\$ 42,500.00		
11/1/2024				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2025		\$ -	4.250%	\$ 42,500.00		
11/1/2025				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2026		\$ -	4.250%	\$ 42,500.00		
11/1/2026				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2027		\$ -	4.250%	\$ 42,500.00		
11/1/2027				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2028		\$ -	4.250%	\$ 42,500.00		
11/1/2028				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2029		\$ -	4.250%	\$ 42,500.00		
11/1/2029				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2030		\$ -	4.250%	\$ 42,500.00		
11/1/2030				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2031		\$ -	4.250%	\$ 42,500.00		
11/1/2031				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2032		\$ -	4.250%	\$ 42,500.00		
11/1/2032				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2033		\$ -	4.250%	\$ 42,500.00		
11/1/2033				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2034		\$ -	4.250%	\$ 42,500.00		
11/1/2034				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2035		\$ 2,000,000	4.250%	\$ 42,500.00		
11/1/2035				\$ 42,500.00	\$ 2,085,000.00	\$ (260,000)

River Landing Community Development District
Debt Service Fund - Series 2023A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 1,302	\$ 3,250	\$ 2,900
Reserve Account	\$ -	\$ 3,003	\$ 7,500	\$ 6,700
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 855	\$ 2,100	\$ 1,800
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 288,914	\$ 267,206	\$ 288,914	\$ 288,914
Special Assessment - Off-Roll	\$ 106,126	\$ -	\$ 106,126	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit	\$ -	\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 395,040	\$ 272,366	\$ 407,890	\$ 300,314
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Principal Debt Service - Early Redemptions				
Interest Expense				
	\$ 194,597	\$ 87,151	\$ 194,597	\$ 212,253
Other Fees and Charges				
Discounts/Collection Costs	\$ 18,901	\$ -	\$ 18,901	\$ 18,901
Operating Transfers Out	\$ -	\$ 2,409	\$ 2,409	\$ -
Total Expenditures and Other Uses	\$ 268,498	\$ 89,560	\$ 270,907	\$ 286,153
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 182,806	\$ 136,983	\$ 14,160
Fund Balance - Beginning	\$ 224,543	\$ 224,543	\$ 224,543	\$ 361,526
Fund Balance - Ending	\$ 224,543	\$ 407,350	\$ 361,526	\$ 375,687

Restricted Fund Balance:

Reserve Account Requirement	\$ 135,006
Restricted for November 1, 2025 Interest Payment	\$ 104,806
Total - Restricted Fund Balance:	\$ 239,813

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	68	\$ 533.69	\$ 533.69
Single Family 50' - 55'	78	\$ 1,387.60	\$ 1,387.60
Single Family 60' - 64'	28	\$ 1,654.44	\$ 1,654.44
Single Family 65' - 69'	15	\$ 1,734.49	\$ 1,734.49
Single Family 70' - 74'	0	\$ -	\$ -
Single Family 75' - 79'	36	\$ 2,001.34	\$ 2,001.34
Total:	225		

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 3,870,000	Varies			
11/1/2023				\$ 87,150.85		
5/1/2024		\$ 55,000	4.800%	\$ 107,446.25	\$ 249,597.10	\$ 3,815,000
11/1/2024				\$ 106,126.25		
5/1/2025		\$ 55,000	4.800%	\$ 106,126.25	\$ 267,252.50	\$ 3,760,000
11/1/2025				\$ 104,806.25		
5/1/2026		\$ 60,000	4.800%	\$ 104,806.25	\$ 269,612.50	\$ 3,700,000
11/1/2026				\$ 103,366.25		
5/1/2027		\$ 60,000	4.800%	\$ 103,366.25	\$ 266,732.50	\$ 3,640,000
11/1/2027				\$ 101,926.25		
5/1/2028		\$ 65,000	4.800%	\$ 101,926.25	\$ 268,852.50	\$ 3,575,000
11/1/2028				\$ 100,366.25		
5/1/2029		\$ 70,000	4.800%	\$ 100,366.25	\$ 270,732.50	\$ 3,505,000
11/1/2029				\$ 98,686.25		
5/1/2030		\$ 70,000	4.800%	\$ 98,686.25	\$ 267,372.50	\$ 3,435,000
11/1/2030				\$ 97,006.25		
5/1/2031		\$ 75,000	5.500%	\$ 97,006.25	\$ 269,012.50	\$ 3,360,000
11/1/2031				\$ 94,943.75		
5/1/2032		\$ 80,000	5.500%	\$ 94,943.75	\$ 269,887.50	\$ 3,280,000
11/1/2032				\$ 92,743.75		
5/1/2033		\$ 85,000	5.500%	\$ 92,743.75	\$ 270,487.50	\$ 3,195,000
11/1/2033				\$ 90,406.25		
5/1/2034		\$ 90,000	5.500%	\$ 90,406.25	\$ 270,812.50	\$ 3,105,000
11/1/2034				\$ 87,931.25		
5/1/2035		\$ 95,000	5.500%	\$ 87,931.25	\$ 270,862.50	\$ 3,010,000
11/1/2035				\$ 85,318.75		
5/1/2036		\$ 100,000	5.500%	\$ 85,318.75	\$ 270,637.50	\$ 2,910,000
11/1/2036				\$ 82,568.75		
5/1/2037		\$ 105,000	5.500%	\$ 82,568.75	\$ 270,137.50	\$ 2,805,000
11/1/2037				\$ 79,681.25		
5/1/2038		\$ 110,000	5.500%	\$ 79,681.25	\$ 269,362.50	\$ 2,695,000
11/1/2038				\$ 76,656.25		
5/1/2039		\$ 120,000	5.500%	\$ 76,656.25	\$ 273,312.50	\$ 2,575,000
11/1/2039				\$ 73,356.25		
5/1/2040		\$ 125,000	5.500%	\$ 73,356.25	\$ 271,712.50	\$ 2,450,000
11/1/2040				\$ 69,918.75		
5/1/2041		\$ 130,000	5.500%	\$ 69,918.75	\$ 269,837.50	\$ 2,320,000
11/1/2041				\$ 66,343.75		
5/1/2042		\$ 140,000	5.500%	\$ 66,343.75	\$ 272,687.50	\$ 2,180,000
11/1/2042				\$ 62,493.75		
5/1/2043		\$ 145,000	5.500%	\$ 62,493.75	\$ 269,987.50	\$ 2,035,000
11/1/2043				\$ 58,506.25		
5/1/2044		\$ 155,000	5.750%	\$ 58,506.25	\$ 272,012.50	\$ 1,880,000
11/1/2044				\$ 54,050.00		
5/1/2045		\$ 165,000	5.750%	\$ 54,050.00	\$ 273,100.00	\$ 1,715,000
11/1/2045				\$ 49,306.25		
5/1/2046		\$ 175,000	5.750%	\$ 49,306.25	\$ 273,612.50	\$ 1,540,000
11/1/2046				\$ 44,275.00		
5/1/2047		\$ 185,000	5.750%	\$ 44,275.00	\$ 273,550.00	\$ 1,355,000

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
11/1/2047				\$ 38,956.25		
5/1/2048		\$ 195,000	5.750%	\$ 38,956.25	\$ 272,912.50	\$ 1,160,000
11/1/2048				\$ 33,350.00		
5/1/2049		\$ 205,000	5.750%	\$ 33,350.00	\$ 271,700.00	\$ 955,000
11/1/2049				\$ 27,456.25		
5/1/2050		\$ 220,000	5.750%	\$ 27,456.25	\$ 274,912.50	\$ 735,000
11/1/2050				\$ 21,131.25		
5/1/2051		\$ 230,000	5.750%	\$ 21,131.25	\$ 272,262.50	\$ 505,000
11/1/2051				\$ 14,518.75		
5/1/2052		\$ 245,000	5.750%	\$ 14,518.75	\$ 274,037.50	\$ 260,000
11/1/2052				\$ 7,475.00		
5/1/2053		\$ 260,000	5.750%	\$ 7,475.00	\$ 274,950.00	\$ -
		\$ 3,870,000		\$ 4,241,939.60	\$ 8,111,939.60	

River Landing Community Development District
Debt Service Fund - Series 2023B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ 4,557	\$ 11,000	\$ 9,900
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 1,613	\$ 4,000	\$ 3,600
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 204,891	\$ -	\$ 204,891	\$ 409,781
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 204,891	\$ 6,170	\$ 219,891	\$ 423,281
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 371,080	\$ 166,189	\$ 371,080	\$ 409,781
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ 3,656	\$ 3,656	\$ -
Total Expenditures and Other Uses	\$ 371,080	\$ 169,845	\$ 374,736	\$ 409,781
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (163,675)	\$ (154,845)	\$ 13,500
Fund Balance - Beginning	\$ 375,066	\$ 375,066	\$ 375,066	\$ 220,221
Fund Balance - Ending	\$ 375,066	\$ 211,391	\$ 220,221	\$ 233,721

Restricted Fund Balance:

Reserve Account Requirement (as of Bond Closing)	\$ 204,891
Restricted for November 1, 2025 Interest Payment	\$ 204,891
Total - Restricted Fund Balance:	\$ 409,781

The Series 2020B Bonds will be direct billing - the District has been advised that the Developer may prepay the full capital assessment on a lot periodically during the year, as such the amount due for annual debt service, will change as the Series 2020B Bonds are re-amortized during the year.

**River Landing Community Development District
Debt Service Fund - Series 2023B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 7,285,000	5.625%			
11/1/2023				\$ 166,189.06	\$ 166,189.06	\$ 7,285,000
5/1/2024	\$ 90,000	\$ -	5.625%	\$ 204,890.63		
11/1/2024				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2025		\$ -	5.625%	\$ 204,890.63		
11/1/2025				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2026		\$ -	5.625%	\$ 204,890.63		
11/1/2026				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2027		\$ -	5.625%	\$ 204,890.63		
11/1/2027				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2028		\$ -	5.625%	\$ 204,890.63		
11/1/2028				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2029		\$ -	5.625%	\$ 204,890.63		
11/1/2029				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2030		\$ -	5.625%	\$ 204,890.63		
11/1/2030				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2031		\$ -	5.625%	\$ 204,890.63		
11/1/2031				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2032		\$ -	5.625%	\$ 204,890.63		
11/1/2032				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2033	\$ 7,285,000	\$ -	5.625%	\$ 204,890.63	.	
		\$ -		\$ 4,059,111.03	\$ 4,035,215.30	

RESOLUTION 2024-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

RECITALS

WHEREAS, the River Landing Community Development District (the “District”) is a local unit of special and single purpose government established pursuant to Chapter 190, *Florida Statutes* for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the District must obtain sufficient funds to provide for the annual operation and maintenance of the services and facilities provided by the District, as well as its annual administrative expenses, on an ongoing basis; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, notices of the District’s Fiscal Year 2025 annual budget hearing and related assessment hearing were provided in accordance with law (“Notices”); and

WHEREAS, said Notices provided that the assessment the District contemplated levying for annual operations and maintenance was \$437.09 per unit (the “CAP rate”); and

WHEREAS, on July 16, 2024, the Board of Supervisors conducted the public hearings referenced in the Notices; and

WHEREAS, on July 16, 2024, the Board of Supervisors determined that the Fiscal Year 2025 operations and maintenance assessment would be levied in the amount of the CAP Rate and directed the District Manager to certify that assessment, as well as the existing debt assessment, to the tax collector for collection; and

WHEREAS, on July 16, 2024, the Board of Supervisors also determined that the expenses associated with providing notices of a future operations and maintenance assessment intended to be levied above \$364.24 per unit but less than the CAP Rate would diminish the revenue the District would receive by virtue of the slightly increased assessments; and

RESOLUTION 2024-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

WHEREAS, on July 16, 2024, the District’s Board of Supervisors also determined that it would be financially advantageous for the District, and consequently the landowners paying assessments, if the District adopted an operation and maintenance assessment cap of the CAP rate for notice purposes only; and

WHEREAS, this adoption of an operations and maintenance assessment cap for notice purposes only will eliminate the expenses associated with publishing notice and mailing individual notices of future years’ annual operation and maintenance assessments which are levied in an amount less than the CAP Rate; and

WHEREAS, if the future, anticipated, annual operations and maintenance assessments are projected to exceed the CAP Rate, the District Manager shall provide all notices required by law in the absence of this resolution; and

WHEREAS, it is in the best interests of the District and its landowners to approve an operations and maintenance assessment cap of the CAP Rate for notices purposes only.

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

SECTION 1. OPERATIONS AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

- a. The District hereby adopts an operations and maintenance assessment cap in the amount of the CAP Rate for notice purposes only.
- b. If the future, anticipated, annual operations and maintenance assessments are projected to exceed the CAP Rate, the District Manager shall publish and mail all notices required by law.
- c. Nothing contained in this Resolution shall prevent or prohibit the District from adopting an annual operation and maintenance assessment that exceeds the CAP Rate, nor shall it be construed as a waiver of the District’s right to do so.
- d. Nothing contained in this Resolution shall relieve the District Manager of the responsibility of publishing the notice of the annual budget hearing, as required by section 190.008, *Florida Statutes*.

SECTION 2. 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.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the River Landing Community Development District.

RESOLUTION 2024-10

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING
COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION
AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.**

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 16th day of July 2024.

ATTEST:

**RIVER LANDING
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Michael Piendel, Chairman

RESOLUTION 2024-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the River Landing Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, in accordance with the provisions of Chapter 189.415, Florida Statutes, the District is required to file quarterly, semi-annually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semi-annually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

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

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS.

- a. **Dates:** The third Tuesday of each month during the Fiscal Year 2025, which covers the period October 1, 2024, through September 30, 2025

Fiscal Year 2025 Board Meeting Dates

October 15, 2024	November 19, 2024
December 17, 2024	January 21, 2025
February 18, 2025	March 18, 2025
April 15, 2025	May 20, 2025
June 17, 2025	July 15, 2025
August 19, 2025	September 16, 2025

- b. **Time:** 11:00 A.M.
- c. **Location:** River’s Edge Club
2345 Oxbow Drive
Wesley Chapel, Florida 33534

RESOLUTION 2024-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 4. 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.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the River Landing Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 16th day of July 2024.

ATTEST:

**RIVER LANDING COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Michael Piendel, Chairman

RESOLUTION 2024-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE FIRM OF HOLLAND & KNIGHT LLP, AS BOND COUNSEL; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the River Landing 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 Pasco County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") may retain and fix compensation of a Bond Counsel; and

WHEREAS, the Board of Supervisors of the River Landing Community Development District desire to designate the firm of Holland & Knight LLP, as Bond Counsel ("**Bond Counsel**"), and to compensate in the same manner prescribed in the agreement, a copy of which is attached as **Exhibit "A"**.

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

SECTION 1. APPOINTMENT OF BOND COUNSEL. The firm of Holland & Knight LLP is hereby designated as Bond Counsel.

SECTION 2. AUTHORIZATION OF COMPENSATION. Holland & Knight, LLP, shall be compensated for their services in such capacity in the manner prescribed in the Representation Agreement, attached hereto as **Exhibit "A"**.

SECTION 3. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 4. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 5. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

RESOLUTION 2024-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE FIRM OF HOLLAND & KNIGHT LLP, AS BOND COUNSEL; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 16th day of July 2024.

ATTEST:

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Michael Piendel, Chairman

EXHIBIT A: Bond Counsel Representation Agreement

Holland & Knight

777 South Flagler Drive, Suite 1900, West Tower | West Palm Beach, FL 33401 | T 561.833.2000
Holland & Knight LLP | www.hklaw.com

Denise J. Ganz
561.650.8340
Denise.Ganz@hklaw.com

April 15, 2024

VIA EMAIL: jimward@JPWardAssociates.com

River Landing Community Development District
c/o James P. Ward, District Manager
JP Ward and Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, FL 33308

Re: Bond Counsel Services

Ladies and Gentlemen:

Thank you for considering retaining Holland & Knight LLP (H&K) to represent the River Landing Community Development District, an independent special district of the State of Florida located in Sarasota County, Florida (the "District"), as its Bond Counsel in connection with the financing of various public improvements through the issuance in 2024 of its tax-exempt obligations (which may be issued in more than one series) (collectively, the "Obligations").

The purpose of this letter is to confirm our engagement as Bond Counsel in connection with the Obligations and to provide you with certain information concerning our fees, billing and collection policies, and other terms that will govern our relationship. Although we do not wish to be overly formal in our relationship with you, we have found it a helpful practice to confirm with our clients the nature and terms of our representation. Attached to this letter are our firm's standard terms of engagement. Please review these and let me know if you have any questions concerning our policies.

Bond Counsel's role generally is to document a tax-exempt bond transaction structured by the District and to render an objective legal opinion with respect to the authorization and issuance of those Obligations. Our services as Bond Counsel in connection with this transaction will include the following:

(1) Subject to our review, to our satisfaction, of executed closing documents, certificates and opinions of legal counsel rendered by other parties to the transaction, render our legal opinion (the "Bond Opinion") regarding the validity and binding effect of the Obligations, the source of payment and security for the Obligations, and stating that, under existing law, interest on the Obligations is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the alternative minimum tax under the Internal Revenue Code of 1986, as amended (the "Code"). Our supplemental opinion as Bond Counsel

rendered on the date of issuance of the Obligations will be addressed to the District and the underwriter of the Obligations and will state that the Obligations are exempt from registration under the Securities Act of 1933, as amended, and that the Master Trust Indenture, as supplemented in connection with the Obligations (collectively, the "Indenture"), is exempt from qualification under the Trust Indenture Act of 1939.

(2) Prepare and review documents necessary or appropriate to the authorization, issuance and delivery of the Obligations, including resolutions, a supplemental trust indenture, State of Florida filings, and federal tax filings of the Form 8038-G and coordinate the authorization and execution of such documents, and review enabling legislation.

(3) Examination of applicable law.

(4) Consultation with the parties and their respective legal counsel prior to the issuance of the Obligations.

(5) Preparation and/or review of (i) the basic documents authorizing and providing for the issuance and payment of the Obligations, including the Indenture, and (ii) the forms of such closing documents, certificates and opinions of counsel as we deem necessary to render our Bond Opinion.

(6) Review and provide recommendations, if any, with respect to the summaries of the Indenture, the Obligations, certain tax matters related to the Obligations and our Bond Opinion in an offering document related to the Obligations.

(7) Review and provide recommendations, if any, on certified proceedings relating to the Obligations and performance of such additional reasonable duties by the appropriate parties as are necessary to render our Bond Opinion.

Our Bond Opinion (or applicable reliance opinion) will be addressed to the District, the underwriter of the Obligations and the trustee for the Obligations, and will be delivered by us on the date the Obligations are exchanged for their purchase price (the "Closing").

The Bond Opinion will be based on facts and law existing as of its date. In rendering our Bond Opinion, we will rely upon the certified proceedings and other certifications of public officials and other persons furnished to us without undertaking to verify the same by independent investigation, and we will assume continuing compliance by the District with applicable laws relating to the Obligations. During the course of this engagement, we will rely on you to provide us with complete and timely information on all developments pertaining to any aspect of the Obligations and their security. We understand that you will direct members of your staff and other employees of the District to cooperate with us in this regard.

It is our understanding that the Obligations have been judicially validated and that the assessment proceedings relating to those non-ad valorem assessments, the revenues of which will be pledged to the Obligations, have been concluded. Our services as Bond Counsel will include

a review of these prior proceedings, including an analysis of the eligibility of the improvements proposed to be financed by the Obligations to be funded on a tax-exempt basis.

Our duties in this engagement are limited to those expressly set forth above. Among other things, our duties do not include:

(a) Preparing the offering documents or bond purchase agreement related to the Obligations;

(b) Preparing requests for tax rulings from the Internal Revenue Service, or no action letters from the Securities and Exchange Commission (unless we are separately engaged for such purposes).

(c) Preparing blue sky or investment surveys with respect to the Obligations.

(d) Making an investigation or expressing any view as to the creditworthiness of the District or the Obligations.

(e) Representing the District in Internal Revenue Service examinations or inquiries, or Securities and Exchange Commission investigations (unless we are separately engaged for such purposes).

(f) After Closing, and our filing of the Form 8038G relating to the Obligations with the Internal Revenue Service and our filing of the requisite form relating to the Obligations with the Florida Division of Bond Finance, the provision of continuing advice to the District or any other party to the transaction concerning actions necessary to assure that interest paid on the Obligations will continue to be excludable from gross income for federal income tax purposes (e.g., our engagement does not include rebate calculations for the Obligations) (unless we are separately engaged for such purposes).

(g) Providing financial advice or serving as a municipal advisor, financial advisor or swap advisor to the District.

Our engagement is also subject to the standard Terms of Engagement attached hereto as Exhibit "A."

The fee for our bond counsel services will be \$65,000 plus our actual out of pocket costs, which we would estimate to be nominal. Payment will be due upon the successful Closing of the issuance of the Obligations.

We are also requesting, as part of this letter, that the District waive the potential conflict of interest with respect to (1) the representation by H&K of the District in connection with this transaction and any other past or future financings of the District for which H&K acts as counsel to the District (collectively, the "Financings") involving U.S. Bank Trust Company, National Association, including affiliates and subsidiaries thereof (collectively, the "Conflict Party"), as

trustee, paying agent and bond registrar in connection with the Financings, and (2) H&K's representation of the Conflict Party as trustee, paying agent and bond registrar in connection with the Financings and in matters unrelated to the Financings. The applicable ethics rules permit us to represent clients with adverse or potentially adverse interests in circumstances where we will be able to provide competent and diligent representation to each client, and each client gives us informed consent, confirmed in writing. We hereby confirm to you that after fully disclosing to you the circumstances of this matter, we are able to provide competent and diligent representation to the District and the Conflict Party. We further confirm to you that the Conflict Party has provided H&K with an advance conflict waiver for transactional matters such as this. H&K will also, at all times, observe the attorney-client privilege between it and each of its clients and will preserve the confidentiality of each client's respective information.

If the foregoing terms of our engagement and arrangements concerning our fees are acceptable, please so indicate by having the enclosed copy of this letter signed by an appropriate representative of the District and return it to us. Thank you for your cooperation and we look forward to working with you on this transaction.

Thank you very much.

Sincerely yours,

HOLLAND & KNIGHT LLP



Denise J. Ganz

DJG/lcm
#501426411_v1

The undersigned acknowledges and agrees to the terms of engagement as described in the aforesaid circumstances.

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

By: _____

Name: _____

Title: _____

Date: _____

HOLLAND & KNIGHT LLP

TERMS OF ENGAGEMENT

We appreciate your decision to retain Holland & Knight LLP as your legal counsel.

This document explains how we work, our obligations to you, your obligations to us, what we will do on your behalf, and how our charges will be determined and billed. Experience has shown that an understanding of these matters will contribute to a better relationship between us, and that in turn makes our efforts more productive.

Our engagement and the services that we will provide to you are limited to the matter identified in the accompanying letter. Any changes in the scope of our representation as described in the letter must be approved in writing. We will provide services of a strictly legal nature related to the matters described in that letter. You will provide us with the factual information and materials we require to perform the services identified in the letter, and you will make such business or technical decisions and determinations as are appropriate. You will not rely on us for business, investment, or accounting decisions, or expect us to investigate the character or credit of persons or entities with whom you may be dealing, unless otherwise specified in the letter.

We cannot guarantee the outcome of any matter. Any expression of our professional judgment regarding your matter or the potential outcome is, of course, limited by our knowledge of the facts and based on the law at the time of expression. It is also subject to any unknown or uncertain factors or conditions beyond our control.

Confidentiality and Related Matters

Regarding the ethics of our profession that will govern our representation, several points deserve emphasis. As a matter of professional responsibility, we are required to hold confidential all information relating to the representation of our clients, subject to certain exceptions that we will discuss with you. This professional obligation and the legal privilege for attorney-client communications exist to encourage candid and complete communication between a client and his lawyer. We can perform truly beneficial services for a client only if we are aware of all information that might be relevant to our representation. Consequently, we trust that our attorney-client relationship with you will be based on mutual confidence and unrestrained communication that will facilitate our proper representation of you.

Additionally, you should be aware that, in instances in which we represent a corporation or other entity, our client relationship is with the entity and not with its individual executives, shareholders, directors, members, managers, partners, or persons in similar positions, or with its parent, subsidiaries, or other affiliates. In those cases, our professional responsibilities are owed only to that entity, alone, and no conflict of interest will be asserted by you because we represent persons with respect to interests that are adverse to individual persons or business organizations who have a relationship with you. That is to say, unless the letter accompanying this document indicates otherwise, Holland & Knight's attorney-client relationship with the entity does not give rise to an attorney-client relationship with the parent, subsidiaries or other affiliates of the entity, and representation of the entity in this matter will not give rise to any conflict of interest in the event other clients of the firm are adverse to the parent, subsidiaries or other affiliates of the entity. Of course, we can also represent individual executives, shareholders, directors, members, managers, partners, and other persons related to the entity in matters that do not conflict with the interests of the entity, but any such representation will be the subject of a separate engagement letter. Similarly, when we represent a party on an insured claim, we represent the insured, not the insurer, even though we may be approved, selected, or paid by the insurer.

The firm attempts to achieve efficiencies and savings for its clients by managing the firm's administrative operations (e.g., file storage, document duplication, word processing, accounting/billing) in the most efficient manner possible, including outsourcing certain functions to third parties. Outsourcing in this manner may require the firm to allow access by third parties to your confidential information, and in some cases, these third parties may be located outside the United States. The firm will follow applicable legal ethics rules with regard to such outsourcing and protection of confidential information.

Fees and Billing

Clients frequently ask us to estimate the fees and other charges they are likely to incur in connection with a particular matter. We are pleased to respond to such requests whenever possible with an estimate based on our

professional judgment. This estimate always carries the understanding that, unless we agree otherwise in writing, it does not represent a maximum, minimum, or fixed fee quotation. The ultimate cost frequently is more or less than the amount estimated.

Legal Fees. We encourage flexibility in determining billing arrangements. For example, we often agree with our clients to perform services on a fixed-fee or other basis that we and the client believe will encourage efficiency and reflect the value of our services in relation to a particular objective.

If you and we have agreed on a fixed fee arrangement, our fees will not be limited to the fixed amount if you fail to make a complete and accurate disclosure of information that we have requested and that we reasonably require for our work, or if you materially change the terms, conditions, scope, or nature of the work, as described by you when we determined the fixed amount. If any of these events occurs, our fees will be based upon the other factors described below, unless you and we agree on a revised fixed fee.

If the accompanying engagement letter does not provide for a fixed fee, or if we do not otherwise confirm to you in writing a fee arrangement, our fees for services will be determined as described in the following paragraphs.

When establishing fees for services that we render, we are guided primarily by the time and labor required, although we also consider other appropriate factors, such as the novelty and difficulty of the legal issues involved; the legal skill required to perform the particular assignment; time-saving use of resources (including research, analysis, data and documentation) that we have previously developed and stored electronically or otherwise in quickly retrievable form; the fee customarily charged by comparable firms for similar legal services; the amount of money involved or at risk and the results obtained; and the time constraints imposed by either you or the circumstances. In determining a reasonable fee for the time and labor required for a particular matter, we consider the ability, experience, and reputation of the lawyer or lawyers in our firm who perform the services. To facilitate this determination, we internally assign to each lawyer an hourly rate based on these factors. Of course, our internal hourly rates change periodically to account for increases in our cost of delivering legal service, other economic factors, and the augmentation of a particular lawyer's ability, experience, and reputation. Any such changes in hourly rates are applied prospectively, as well as to unbilled time previously expended. We record and bill our time in one-tenth hour (six minute) increments.

When selecting lawyers to perform services for you, we generally seek to assign lawyers having the lowest hourly rates consistent with the skills, time demands, and other factors influencing the professional responsibility involved in each matter. That does not mean that we will always assign a lawyer with a lower hourly rate than other lawyers. As circumstances require, the services of lawyers in the firm with special skills or experience may be sought when that will either (a) reduce the legal expense to you, (b) provide a specialized legal skill needed, or (c) help move the matter forward more quickly. Also, to encourage the use of such lawyers in situations where their services can provide a significant benefit that is disproportionate to the time devoted to the matter, we may not bill for their services on an hourly rate basis but, if you agree in advance, we will adjust the fee on an "added value" basis at the conclusion of the matter if and to the extent their services contribute to a favorable result for you.

Disbursements. In addition to legal fees, our statements will include out-of-pocket expenses that we have advanced on your behalf and our internal charges (which may exceed direct costs and allocated overhead expenses) for certain support activities. Alternatively, the firm may charge for such internal charges as a percentage of the fees charged. Advanced expenses generally will include, but are not limited to, such items as travel, postage, filing, recording, certification, and registration fees charged by governmental bodies. Our internal charges typically include, but are not limited to, such items as toll calls, facsimile transmissions, overnight courier services, certain charges for terminal time for computer research and complex document production, and charges for photocopying materials sent to the client or third parties or required for our use.

We may request an advance cost deposit when we expect that we will be required to incur substantial costs on behalf of the client.

During the course of our representation, it may be appropriate to hire third parties to provide services on your behalf. These services may include such things as consulting or testifying experts, investigators, providers of computerized litigation support, and court reporters. Because of the legal "work product" protection afforded to services that an attorney requests from third parties, in certain situations our firm may assume responsibility for retaining the appropriate service providers. Even if we do so, however, you will be responsible for paying all fees and expenses directly to the service providers or reimbursing us for these expenses.

The firm attempts to achieve efficiencies and savings for its clients when dealing with independent contractors. The firm may be able to obtain a reduced charge from the contractor if the firm provides certain functions, such as billing, collection, equipment, space, facilities, or clerical help. For these administrative and coordination services, the firm may charge an administrative fee, which will be separately disclosed to you.

Billing. We bill periodically throughout the engagement for a particular matter, and our periodic statements are due when rendered. If our fees are based primarily on the amount of our time devoted to the matter, our statements will be rendered monthly. In instances in which we represent more than one person with respect to a matter, each person that we represent is jointly and severally liable for our fees and expenses with respect to the representation. Our statements contain a concise summary of each matter for which legal services are rendered and a fee is charged.

If a statement remains unpaid for more than 30 days, you will be contacted by an H&K representative inquiring why it is unpaid. Additionally, if a statement has not been paid within 30 days from its date, the firm may impose an interest charge of 1.25 percent per month (a 15 percent annual percentage rate) from the 30th day after the date of the statement until it is paid in full. Interest charges apply to specific monthly statements on an individual statement basis. Any payments made on past due statements are applied first to the oldest outstanding statement.

It is the firm's policy that if an invoice remains unpaid for more than 90 days, absent extraordinary circumstances and subject to legal ethics constraints, H&K's representation will cease, and you hereby authorize us to withdraw from all representation of you. Any unapplied deposits will be applied to outstanding balances. Generally, the firm will not recommence its representation or accept new work from you until your account is brought current and a new deposit for fees and costs, in an amount that the firm determines, is paid to it.

In addition, if you do not pay H&K's statements as they become due, the firm may require a substantial partial payment and delivery of an interest-bearing promissory note as part of any arrangement under which it may, in its discretion, agree to continue its representation. Any such promissory note will serve merely as evidence of your obligation, and shall not be regarded as payment.

If allowed by applicable law, H&K is entitled to reasonable attorneys' fees and court costs if collection activities are necessary. In addition, H&K shall have all general, possessory, or retaining liens, and all special or charging liens, recognized by law.

Payment of our fees and costs is not contingent on the ultimate outcome of our representation, unless we have expressly agreed in writing to a contingent fee.

Questions About Our Bills. We invite you to discuss freely with us any questions that you have concerning a fee charged for any matter. We want our clients to be satisfied with both the quality of our services and the reasonableness of the fees that we charge for those services. We will attempt to provide as much billing information as you require and in such customary form that you desire, and are willing to discuss with you any of the various billing formats we have available that best suits your needs.

Relationships with Other Clients

Because we are a large, full-service law firm with offices located in various cities we may be (and often are) asked to represent a client with respect to interests that are adverse to those of another client who is represented by the firm in connection with another matter. Just as you would not wish to be prevented in an appropriate situation from retaining a law firm that competes with Holland & Knight LLP, our firm wishes to be able to consider the representation of other persons or entities that may be competitors in your industry or who may have interests that are adverse to yours, but with respect to matters that are unrelated in any way to our representation of you. The ethics that govern us permit us to accept such multiple representations, assuming certain conditions are met, as set forth below.

During the term of this engagement, we will not accept representation of another client to pursue interests that are directly adverse to your interests unless and until we make full disclosure to you of all the relevant facts, circumstances, and implications of our undertaking the two representations, and confirm to you in good faith that we have done so and that the following criteria are met: (i) there is no substantial relationship between any matter in which we are representing or have represented you and the matter for the other client; (ii) any confidential information that we have received from you will not be available to the lawyers and other Holland & Knight LLP personnel involved in the representation of the other client; (iii) our effective representation of you and the discharge of our professional responsibilities to you will not be prejudiced by our representation of the

other client; and (iv) the other client has also consented in writing based on our full disclosure of the relevant facts, circumstances, and implications of our undertaking the two representations. If the foregoing conditions are satisfied, we may undertake the adverse representation and all conflict issues will be deemed to have been resolved or waived by you.

By making this agreement, we are establishing the criteria that will govern the exercise of your right under applicable ethical rules to object to our representation of another client whose interests are adverse to yours. If you contest in good faith the facts underlying our confirmation to you that the specified criteria have been met, then we will have the burden of reasonably supporting those facts.

Knowledge Management Tool

In order to better and more economically serve our clients, we have implemented a document search engine that will allow us to search the firm's institutional work product to determine whether there exist documents created for one client that can be used as a starting point for the preparation of new documents for other clients. Documents that are subject to ethics wall restrictions, have extraordinary confidentiality requirements, or contain sensitive client information will not be included in this system.

Termination

Upon completion of the matter to which this representation applies, or upon earlier termination of our relationship, the attorney-client relationship will end unless you and we have expressly agreed to a continuation with respect to other matters. We hope, of course, that such a continuation will be the case. The representation is terminable at will by either of us. The termination of the representation will not terminate your obligation to pay fees and expenses incurred prior to the termination and for any services rendered or disbursements required to implement the transition to new counsel.

* * * * *

Your agreement to this engagement constitutes your acceptance of the foregoing terms and conditions. If any of them is unacceptable to you, please advise us now so that we can resolve any differences and proceed with a clear, complete, and consistent understanding of our relationship.

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

River Landing Community Development District
Balance Sheet
for the Period Ending April 30, 2024

	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 2020B	Series 2023A	Series 2023B	Series 2020A	Series 2020B	Series 2023A&B			
Assets											
Cash and Investments											
General Fund - Invested Cash	\$ 262,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,326
Debt Service Fund											
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,831	42,500	135,006	204,891	-	-	-	-	-	636,228
Revenue Account	-	566,125	56,151	274,435	95,856	-	-	-	-	-	992,566
Capitalized Interest	-	-	-	3,868	6,556	-	-	-	-	-	10,424
Prepayment Account	-	9,070	1,032,267	-	405,059	-	-	-	-	-	1,446,395
Construction Account	-	-	-	-	-	-	-	1,361,420	-	-	1,361,420
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable											
Assessments Receivable	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	3,085,613	-	3,085,613
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	18,339,387	-	18,339,387
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	9,362,557	9,362,557
Total Assets	\$ 262,326	\$ 829,026	\$ 1,130,918	\$ 413,309	\$ 712,361	\$ -	\$ -	\$ 1,361,420	\$ 21,425,000	\$ 9,362,557	\$ 35,496,916
Liabilities											
Accounts Payable & Payroll Liabilities											
Due to Developer	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable											
Current Portion											
Series 2020A	-	-	-	-	-	-	-	-	165,000	-	165,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	55,000	-	55,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-
Long Term											
Series 2020A	-	-	-	-	-	-	-	-	8,105,000	-	8,105,000
Series 2020B	-	-	-	-	-	-	-	-	2,000,000	-	2,000,000
Series 2023A	-	-	-	-	-	-	-	-	3,815,000	-	3,815,000
Series 2023B	-	-	-	-	-	-	-	-	7,285,000	-	7,285,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,425,000	\$ -	\$ 21,425,000
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	9,362,557	9,362,557
Fund Balance											
Restricted											
Beginning: October 1, 2023 (Unaudited)	-	463,601	566,162	224,543	375,066	5,580	7,003	2,324,877	-	-	3,966,832
Results from Current Operations	-	365,425	564,756	188,765	337,296	(5,580)	(7,003)	(963,457)	-	-	480,201
Unassigned											
Beginning: October 1, 2023 (Unaudited)	105,813	-	-	-	-	-	-	-	-	-	105,813
Results from Current Operations	156,513	-	-	-	-	-	-	-	-	-	156,513
Total Fund Equity and Other Credits	\$ 262,326	\$ 829,026	\$ 1,130,918	\$ 413,309	\$ 712,361	\$ -	\$ -	\$ 1,361,420	\$ -	\$ 9,362,557	\$ 14,071,916
Total Liabilities, Fund Equity and Other Credits	\$ 262,326	\$ 829,026	\$ 1,130,918	\$ 413,309	\$ 712,361	\$ -	\$ -	\$ 1,361,420	\$ 21,425,000	\$ 9,362,557	\$ 35,496,916

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	11,823	236,620	795	2,914	2,044	1,798	255,993	267,979	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 11,823	\$ 236,620	\$ 795	\$ 2,914	\$ 2,044	\$ 1,798	\$ 255,993	\$ 267,979	N/A
Expenditures and Other Uses										
Executive										
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	24,500	42,000	58%
Financial and Administrative										
Audit Services	-	-	1,500	4,000	-	-	-	5,500	8,300	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	16,625	28,500	58%
Assessment Roll Services	2,292	2,292	2,292	2,292	2,292	2,292	2,292	16,042	27,500	58%
Arbitrage Rebate Services	-	-	-	500	-	-	-	500	2,000	25%
Other Contractual Services										
Legal Advertising	-	-	-	-	-	-	195	195	1,500	13%
Trustee Services	-	-	-	2,956	-	-	4,031	6,988	8,600	81%
Dissemination Agent Services	-	-	-	500	-	-	6,000	6,500	6,000	108%
Bond Amortization Schedules	-	-	-	-	-	-	850	850	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	150	150	-	N/A
Bank Service Fees	37	71	12	-	104	-	-	224	350	64%
Communications & Freight Services										
Postage, Freight & Messenger	-	-	30	32	-	-	91	153	250	61%
Computer Services - Website Development										
Computer Services - Website Development	-	-	-	-	-	300	-	300	1,500	20%
Insurance										
Insurance	12,618	-	-	-	-	-	-	12,618	13,000	97%
Printing & Binding										
Printing & Binding	-	-	-	-	-	-	-	-	100	0%
Subscription & Memberships										
Subscription & Memberships	-	175	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	923	327	2,296	265	306	-	4,117	10,000	41%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services										
Engineering Services	-	-	-	1,470	-	1,293	1,282	4,045.00	5,000	81%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Other Physical Environment										
Repairs and Maintenance										
Naturalized Area Maintenance	-	-	-	-	-	-	-	-	50,000	0%
Road & Street Facilities										
Capital Improvements	-	-	-	-	-	-	-	-	-	N/A
Street Lights Purchase	-	-	-	-	-	-	-	-	-	N/A
Street Lights Installation	-	-	-	-	-	-	-	-	-	N/A
Reserves										
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges										
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-
Sub-Total:	20,821	9,336	10,035	19,922	8,536	10,066	20,765	99,480	254,775	N/A
Total Expenditures and Other Uses:	\$ 20,821	\$ 9,336	\$ 10,035	\$ 19,922	\$ 8,536	\$ 10,066	\$ 20,765	\$ 99,480	\$ 254,775	N/A
Net Increase/ (Decrease) in Fund Balance	(20,821)	2,487	226,585	(19,127)	(5,622)	(8,022)	(18,967)	156,513	13,204	
Fund Balance - Beginning	105,813	84,992	87,479	314,064	294,937	289,315	281,293	105,813	-	
Fund Balance - Ending	\$ 84,992	\$ 87,479	\$ 314,064	\$ 294,937	\$ 289,315	\$ 281,293	\$ 262,326	\$ 262,326	\$ 13,204	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,116	1,154	1,108	1,139	1,129	1,056	1,129	7,831	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	922	957	180	1,350	2,402	2,277	2,477	10,565	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	23,669	473,720	1,592	5,833	4,092	3,600	512,506	545,459	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	-	-	9,070	-	-	-	-	9,070	-	N/A
Total Revenue and Other Sources:	\$ 2,038	\$ 25,780	\$ 484,078	\$ 4,080	\$ 9,363	\$ 7,425	\$ 7,207	\$ 539,972	\$ 545,459	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2020A	-	-	-	-	-	-	-	-	165,000	0%
Principal Debt Service - Early Redemptions										
Series 2020A	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2020A	-	171,169	-	-	-	-	-	171,169	342,338	50%
Unamortized Premium/Discount on Bonds Payable										
	-	-	-	-	-	-	-	-	35,514	0%
Underwriter's Discount										
	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,116	1,154	1,108	-	-	-	-	3,378	-	N/A
Total Expenditures and Other Uses:	\$ 1,116	\$ 172,322	\$ 1,108	\$ -	\$ -	\$ -	\$ -	\$ 174,547	\$ 542,852	N/A
Net Increase/ (Decrease) in Fund Balance	922	(146,542)	482,970	4,080	9,363	7,425	7,207	365,425	2,607	
Fund Balance - Beginning	463,601	464,523	317,980	800,950	805,030	814,394	821,819	463,601	-	
Fund Balance - Ending	\$ 464,523	\$ 317,980	\$ 800,950	\$ 805,030	\$ 814,394	\$ 821,819	\$ 829,026	\$ 829,026	\$ 2,607	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	305	299	288	271	248	232	216	1,857	-	N/A
Prepayment Account	1,922	2,184	164	2,110	2,809	49	17,639	26,876	-	N/A
Revenue Account	86	186	19	20	32	22	26	392	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	46,110	-	-	-	-	-	36,804	82,914	160,438	52%
Special Assessments - Prepayments	-	277,887	334,987	-	-	947,302	148,037	1,708,213	-	N/A
Contribution from Taylor Morrison										
Debt Proceeds	-	-	-	2,027	-	-	-	2,027	-	N/A
Intragovernmental Transfer In	-	-	8,013	-	-	-	-	8,013	-	N/A
Total Revenue and Other Sources:	\$ 48,424	\$ 280,556	\$ 343,470	\$ 4,428	\$ 3,088	\$ 947,604	\$ 202,721	\$ 1,830,291	\$ 160,438	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2020B	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions										
Series 2020B	-	480,000	-	-	620,000	-	-	1,100,000	-	N/A
Interest Expense										
Series 2020B	-	65,875	-	-	6,588	-	-	72,463	160,438	45%
Unamortized Premium/Discount on Bonds Payable										
	-	-	-	-	-	-	-	-	-	N/A
Underwriters Discount										
	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	305	299	288	-	-	92,181	-	93,073	-	N/A
Total Expenditures and Other Uses:	\$ 305	\$ 546,174	\$ 288	\$ -	\$ 626,588	\$ 92,181	\$ -	\$ 1,265,536	\$ 160,438	N/A
Net Increase/ (Decrease) in Fund Balance	48,119	(265,618)	343,182	4,428	(623,499)	855,423	202,721	564,756	-	
Fund Balance - Beginning	566,162	614,281	348,662	691,845	696,272	72,773	928,196	566,162	-	
Fund Balance - Ending	\$ 614,281	\$ 348,662	\$ 691,845	\$ 696,272	\$ 72,773	\$ 928,196	\$ 1,130,918	\$ 1,130,918	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	594	614	589	606	600	562	601	4,165	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	1	448	853	806	875	2,984	-	N/A
Capitalized Interest Account	393	411	16	17	17	16	17	888	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	12,528	250,748	843	3,087	2,166	1,906	271,278	288,914	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	106,126	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	-	-	-	-	-	-	173	173	-	N/A
Total Revenue and Other Sources:	\$ 987	\$ 13,553	\$ 251,355	\$ 1,914	\$ 4,558	\$ 3,550	\$ 3,571	\$ 279,487	\$ 395,040	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2023A	-	-	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions										
Series 2023A	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2023A	-	87,151	-	-	-	-	-	87,151	194,597	45%
Unamortized Premium/Discount on Bonds Payable										
	-	-	-	-	-	-	-	-	18,901	0%
Underwriters Discount										
	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)										
	-	614	589	606	600	562	601	3,571	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 87,764	\$ 589	\$ 606	\$ 600	\$ 562	\$ 601	\$ 90,722	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	987	(74,211)	250,766	1,308	3,957	2,988	2,971	188,765	126,542	
Fund Balance - Beginning	224,543	225,530	151,319	402,084	403,392	407,350	410,338	224,543	-	
Fund Balance - Ending	\$ 225,530	\$ 151,319	\$ 402,084	\$ 403,392	\$ 407,350	\$ 410,338	\$ 413,309	\$ 413,309	\$ 126,542	

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	901	931	895	919	911	852	911	6,321	-	N/A
Prepayment Account	-	-	-	-	-	-	173	173	-	N/A
Revenue Account	-	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	747	780	28	29	29	27	29	1,669	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	95,856	95,856	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	312,878	312,878	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	-	-	-	-	-	92,181	-	92,181	-	N/A
Total Revenue and Other Sources:	\$ 1,648	\$ 1,711	\$ 922	\$ 948	\$ 940	\$ 93,061	\$ 409,847	\$ 509,078	\$ -	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2023B	-	-	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions										
Series 2023B	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2023B	-	166,189	-	-	-	-	-	166,189	194,597	85%
Unamortized Premium/Discount on Bonds Payable										
	-	-	-	-	-	-	-	-	18,901	0%
Underwriters Discount										
	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	931	895	919	911	852	1,084	5,593	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 167,120	\$ 895	\$ 919	\$ 911	\$ 852	\$ 1,084	\$ 171,782	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	1,648	(165,409)	28	29	29	92,208	408,762	337,296	(268,498)	
Fund Balance - Beginning	375,066	376,714	211,305	211,333	211,362	211,391	303,599	375,066	-	
Fund Balance - Ending	\$ 376,714	\$ 211,305	\$ 211,333	\$ 211,362	\$ 211,391	\$ 303,599	\$ 712,361	\$ 712,361	\$ (268,498)	

River Landing Community Development District
 Capital Projects Fund - Series 2020A
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Construction Account	24	30	57	-	-	-	-	112	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions										
-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	1,116	1,154	(7,961)	-	-	-	-	(5,692)	-	N/A
Total Revenue and Other Sources:	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ -	\$ (5,580)	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding										
-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay										
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance										
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount										
-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)										
-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ -	\$ (5,580)	-	-
Fund Balance - Beginning	\$ 5,580	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ 5,580	\$ -	-
Fund Balance - Ending	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

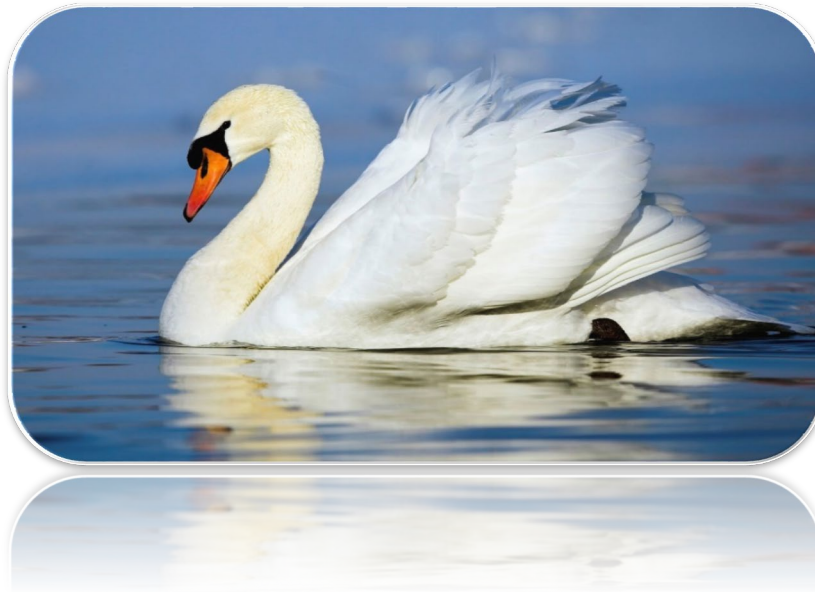
River Landing Community Development District
 Capital Projects Fund - Series 2020B
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Construction Account	31	33	54	-	-	-	-	118	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions										
-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	305	299	-	-	-	-	-	604	-	N/A
Total Revenue and Other Sources:	\$ 336	\$ 333	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ 722	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding										
-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay										
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance										
Legal - Series 2020B Bonds	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	7,725	-	-	-	-	7,725	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 7,725	\$ -	\$ -	\$ -	\$ -	\$ 7,725	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 336	\$ 333	\$ (7,671)	\$ -	\$ -	\$ -	\$ -	\$ (7,003)	-	-
Fund Balance - Beginning	\$ 7,003	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ 7,003	\$ -	-
Fund Balance - Ending	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Construction Account	10,217	10,609	10,246	10,579	6,985	5,603	6,020	60,258	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions										
-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	1,545	1,484	1,525	1,511	1,414	1,512	8,991	-	N/A
Total Revenue and Other Sources:	\$ 10,217	\$ 12,153	\$ 11,730	\$ 12,104	\$ 8,496	\$ 7,017	\$ 7,532	\$ 69,249	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding										
-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay										
Water-Sewer Combination	-	-	-	423,489	-	-	-	423,489	-	N/A
Stormwater Management	-	-	-	609,217	-	-	-	609,217	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance										
Legal - Series 2023 Bonds	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount										
-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ 1,032,706	\$ -	\$ -	\$ -	\$ 1,032,706	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 10,217	\$ 12,153	\$ 11,730	\$ (1,020,602)	\$ 8,496	\$ 7,017	\$ 7,532	\$ (963,457)	-	-
Fund Balance - Beginning	\$ 2,324,877	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,353,888	\$ 2,324,877	\$ -	-
Fund Balance - Ending	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,353,888	\$ 1,361,420	\$ 1,361,420	\$ -	-

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

River Landing Community Development District
 Balance Sheet
 for the Period Ending May 31, 2024

	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 2020B	Series 2023A	Series 2023B	Series 2020A	Series 2020B	Series 2023A&B				
Assets												
Cash and Investments												
General Fund - Invested Cash	\$ 253,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253,139
Debt Service Fund												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,831	42,500	135,006	204,891	-	-	-	-	-	-	636,228
Revenue Account	-	232,550	17,936	4,567	-	-	-	-	-	-	-	255,053
Capitalized Interest	-	-	-	3,884	6,584	-	-	-	-	-	-	10,469
Prepayment Account	-	-	237,705	-	426,753	-	-	-	-	-	-	664,458
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable												
Assessments Receivable	-	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	-	1,566,208	-	1,566,208
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	18,658,792	-	18,658,792
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	9,362,557	9,362,557
Total Assets	\$ 253,139	\$ 486,381	\$ 298,141	\$ 143,457	\$ 638,227	\$ -	\$ -	\$ -	\$ 20,225,000	\$ 9,362,557	\$ 31,406,903	
Liabilities												
Accounts Payable & Payroll Liabilities												
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	413,888	-	-	413,888
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion - Due Within 12 Months												
Series 2020A	-	-	-	-	-	-	-	-	-	170,000	-	170,000
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	-	55,000	-	55,000
Series 2023B	-	-	-	-	-	-	-	-	-	-	-	-
Long Term												
Series 2020A	-	-	-	-	-	-	-	-	-	7,925,000	-	7,925,000
Series 2020B	-	-	-	-	-	-	-	-	-	1,120,000	-	1,120,000
Series 2023A	-	-	-	-	-	-	-	-	-	3,760,000	-	3,760,000
Series 2023B	-	-	-	-	-	-	-	-	-	7,195,000	-	7,195,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,888	\$ 20,225,000	\$ -	\$ 20,638,888	
Fund Equity and Other Credits												
Investment in General Fixed Assets												
Fund Balance	-	-	-	-	-	-	-	-	-	-	9,362,557	9,362,557
Restricted												
Beginning: October 1, 2023 (Unaudited)	-	463,601	566,162	224,543	375,066	5,580	7,003	2,324,877	-	-	-	3,966,832
Results from Current Operations	-	22,781	(268,021)	(81,086)	263,162	(5,580)	(7,003)	(2,738,766)	-	-	-	(2,814,513)
Unassigned												
Beginning: October 1, 2023 (Unaudited)	105,813	-	-	-	-	-	-	-	-	-	-	105,813
Results from Current Operations	147,326	-	-	-	-	-	-	-	-	-	-	147,326
Total Fund Equity and Other Credits	\$ 253,139	\$ 486,381	\$ 298,141	\$ 143,457	\$ 638,227	\$ -	\$ -	\$ (413,888)	\$ -	\$ 9,362,557	\$ 10,768,015	
Total Liabilities, Fund Equity and Other Credits	\$ 253,139	\$ 486,381	\$ 298,141	\$ 143,457	\$ 638,227	\$ -	\$ -	\$ -	\$ 20,225,000	\$ 9,362,557	\$ 31,406,903	

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	-	11,823	236,620	795	2,914	2,044	1,798	-	255,993	267,979	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution											
Developer Contribution	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 11,823	\$ 236,620	\$ 795	\$ 2,914	\$ 2,044	\$ 1,798	\$ -	\$ 255,993	\$ 267,979	N/A
Expenditures and Other Uses											
Executive											
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	28,000	42,000	67%
Financial and Administrative											
Audit Services	-	-	1,500	4,000	-	-	-	-	5,500	8,300	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	19,000	28,500	67%
Assessment Roll Services	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	18,333	27,500	67%
Arbitrage Rebate Services	-	-	-	500	-	-	-	-	500	2,000	25%
Other Contractual Services											
Legal Advertising	-	-	-	-	-	-	195	-	195	1,500	13%
Trustee Services	-	-	-	2,956	-	-	4,031	-	6,988	8,600	81%
Dissemination Agent Services	-	-	-	500	-	-	6,000	-	6,500	6,000	108%
Bond Amortization Schedules	-	-	-	-	-	-	850	-	850	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	150	-	150	-	N/A
Bank Service Fees	37	71	12	-	104	-	-	-	224	350	64%
Communications & Freight Services											
Postage, Freight & Messenger	-	-	30	32	-	-	91	45	198	250	79%
Computer Services - Website Development											
Computer Services - Website Development	-	-	-	-	-	300	-	-	300	1,500	20%
Insurance											
Insurance	12,618	-	-	-	-	-	-	-	12,618	13,000	97%
Printing & Binding											
Printing & Binding	-	-	-	-	-	-	-	-	-	100	0%
Subscription & Memberships											
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	-	923	327	2,296	265	306	-	750	4,866	10,000	49%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services											
Engineering Services	-	-	-	1,470	-	1,293	1,282	226	4,271.00	5,000	85%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Other Physical Environment											
Repairs and Maintenance											
Naturalized Area Maintenance	-	-	-	-	-	-	-	-	-	50,000	0%
Road & Street Facilities											
Capital Improvements	-	-	-	-	-	-	-	-	-	-	N/A
Street Lights Purchase	-	-	-	-	-	-	-	-	-	-	N/A
Street Lights Installation	-	-	-	-	-	-	-	-	-	-	N/A
Reserves											
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	20,821	9,336	10,035	19,922	8,536	10,066	20,765	9,188	108,667	254,775	N/A
Total Expenditures and Other Uses:	\$ 20,821	\$ 9,336	\$ 10,035	\$ 19,922	\$ 8,536	\$ 10,066	\$ 20,765	\$ 9,188	\$ 108,667	\$ 254,775	N/A
Net Increase/ (Decrease) in Fund Balance	(20,821)	2,487	226,585	(19,127)	(5,622)	(8,022)	(18,967)	(9,188)	147,326	13,204	
Fund Balance - Beginning	105,813	84,992	87,479	314,064	294,937	289,315	281,293	262,326	105,813	-	
Fund Balance - Ending	\$ 84,992	\$ 87,479	\$ 314,064	\$ 294,937	\$ 289,315	\$ 281,293	\$ 262,326	\$ 253,139	\$ 253,139	\$ 13,204	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,116	1,154	1,108	1,139	1,129	1,056	1,129	1,092	8,923	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	922	957	180	1,350	2,402	2,277	2,477	2,432	12,997	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	23,669	473,720	1,592	5,833	4,092	3,600	-	512,506	545,459	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Intragovernmental Transfer In	-	-	9,070	-	-	-	-	-	9,070	-	N/A
Total Revenue and Other Sources:	\$ 2,038	\$ 25,780	\$ 484,078	\$ 4,080	\$ 9,363	\$ 7,425	\$ 7,207	\$ 3,524	\$ 543,496	\$ 545,459	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2020A	-	-	-	-	-	-	-	165,000	165,000	165,000	100%
Principal Debt Service - Early Redemptions											
Series 2020A	-	-	-	-	-	-	-	10,000	10,000	-	N/A
Interest Expense											
Series 2020A	-	171,169	-	-	-	-	-	171,169	342,338	342,338	100%
Unamortized Premium/Discount on Bonds Payable											
Underwriter's Discount	-	-	-	-	-	-	-	-	-	35,514	0%
Operating Transfers Out (To Other Funds)	1,116	1,154	1,108	-	-	-	-	-	3,378	-	N/A
Total Expenditures and Other Uses:	\$ 1,116	\$ 172,322	\$ 1,108	\$ -	\$ -	\$ -	\$ -	\$ 346,169	\$ 520,715	\$ 542,852	N/A
Net Increase/ (Decrease) in Fund Balance	922	(146,542)	482,970	4,080	9,363	7,425	7,207	(342,644)	22,781	2,607	
Fund Balance - Beginning	463,601	464,523	317,980	800,950	805,030	814,394	821,819	829,026	463,601	-	
Fund Balance - Ending	\$ 464,523	\$ 317,980	\$ 800,950	\$ 805,030	\$ 814,394	\$ 821,819	\$ 829,026	\$ 486,381	\$ 486,381	\$ 2,607	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	305	299	288	271	248	232	216	183	2,040	-	N/A
Prepayment Account	1,922	2,184	164	2,110	2,809	49	17,639	3,985	30,862	-	N/A
Revenue Account	86	186	19	20	32	22	26	117	509	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	46,110	-	-	-	-	-	36,804	-	82,914	160,438	52%
Special Assessments - Prepayments	-	277,887	334,987	-	-	947,302	148,037	85,439	1,793,651	-	N/A
Contribution from Taylor Morrison	-	-	-	2,027	-	-	-	-	2,027	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	8,013	-	-	-	-	-	8,013	-	N/A
Total Revenue and Other Sources:	\$ 48,424	\$ 280,556	\$ 343,470	\$ 4,428	\$ 3,088	\$ 947,604	\$ 202,721	\$ 89,724	\$ 1,920,015	\$ 160,438	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2020B	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions											
Series 2020B	-	480,000	-	-	620,000	-	-	880,000	1,980,000	-	N/A
Interest Expense											
Series 2020B	-	65,875	-	-	6,588	-	-	42,500	114,963	160,438	72%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	N/A
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	305	299	288	-	-	92,181	-	-	93,073	-	N/A
Total Expenditures and Other Uses:	\$ 305	\$ 546,174	\$ 288	\$ -	\$ 626,588	\$ 92,181	\$ -	\$ 922,500	\$ 2,188,036	\$ 160,438	N/A
Net Increase/ (Decrease) in Fund Balance	48,119	(265,618)	343,182	4,428	(623,499)	855,423	202,721	(832,776)	(268,021)	-	
Fund Balance - Beginning	566,162	614,281	348,662	691,845	696,272	72,773	928,196	1,130,918	566,162	-	
Fund Balance - Ending	\$ 614,281	\$ 348,662	\$ 691,845	\$ 696,272	\$ 72,773	\$ 928,196	\$ 1,130,918	\$ 298,141	\$ 298,141	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	594	614	589	606	600	562	601	581	4,746	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	1	448	853	806	875	985	3,969	-	N/A
Capitalized Interest Account	393	411	16	17	17	16	17	17	904	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	12,528	250,748	843	3,087	2,166	1,906	-	271,278	288,914	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	106,126	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In											
-	-	-	-	-	-	-	173	628	801	-	N/A
Total Revenue and Other Sources:	\$ 987	\$ 13,553	\$ 251,355	\$ 1,914	\$ 4,558	\$ 3,550	\$ 3,571	\$ 2,211	\$ 281,698	\$ 395,040	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2023A	-	-	-	-	-	-	-	55,000	55,000	55,000	100%
Principal Debt Service - Early Redemptions											
Series 2023A	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2023A	-	87,151	-	-	-	-	-	107,446	194,597	194,597	100%
Unamortized Premium/Discount on Bonds Payable											
-	-	-	-	-	-	-	-	-	-	18,901	0%
Underwriters Discount											
-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)											
-	614	589	606	600	562	601	109,616	113,187	113,187	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 87,764	\$ 589	\$ 606	\$ 600	\$ 562	\$ 601	\$ 272,062	\$ 362,784	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	987	(74,211)	250,766	1,308	3,957	2,988	2,971	(269,851)	(81,086)	126,542	
Fund Balance - Beginning	224,543	225,530	151,319	402,084	403,392	407,350	410,338	413,309	224,543	-	
Fund Balance - Ending	\$ 225,530	\$ 151,319	\$ 402,084	\$ 403,392	\$ 407,350	\$ 410,338	\$ 413,309	\$ 143,457	\$ 143,457	\$ 126,542	

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	901	931	895	919	911	852	911	882	7,203	-	N/A
Prepayment Account	-	-	-	-	-	-	173	628	801	-	N/A
Revenue Account	-	-	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	747	780	28	29	29	27	29	28	1,697	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	95,856	-	95,856	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	312,878	111,694	424,571	-	N/A
Debt Proceeds											
Intragovernmental Transfer In	-	-	-	-	-	92,181	-	109,035	201,216	-	N/A
Total Revenue and Other Sources:	\$ 1,648	\$ 1,711	\$ 922	\$ 948	\$ 940	\$ 93,061	\$ 409,847	\$ 222,267	\$ 731,344	\$ -	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2023B	-	-	-	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions											
Series 2023B	-	-	-	-	-	-	-	90,000	90,000	-	N/A
Interest Expense											
Series 2023B	-	166,189	-	-	-	-	-	204,891	371,080	194,597	191%
Unamortized Premium/Discount on Bonds Payable											
Underwriters Discount	-	-	-	-	-	-	-	-	-	18,901	0%
Operating Transfers Out (To Other Funds)	-	931	895	919	911	852	1,084	1,510	7,103	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 167,120	\$ 895	\$ 919	\$ 911	\$ 852	\$ 1,084	\$ 296,401	\$ 468,183	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	1,648	(165,409)	28	29	29	92,208	408,762	(74,134)	263,162	(268,498)	
Fund Balance - Beginning	375,066	376,714	211,305	211,333	211,362	211,391	303,599	712,361	375,066	-	
Fund Balance - Ending	\$ 376,714	\$ 211,305	\$ 211,333	\$ 211,362	\$ 211,391	\$ 303,599	\$ 712,361	\$ 638,227	\$ 638,227	\$ (268,498)	

River Landing Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Construction Account	24	30	57	-	-	-	-	-	112	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	1,116	1,154	(7,961)	-	-	-	-	-	(5,692)	-	N/A
Total Revenue and Other Sources:	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,580)	\$ -	N/A
Expenditures and Other Uses											
Executive											
Professional Management	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services											
Trustee Services	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay											
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance											
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,580)	-	-
Fund Balance - Beginning	\$ 5,580	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,580	\$ -	-
Fund Balance - Ending	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

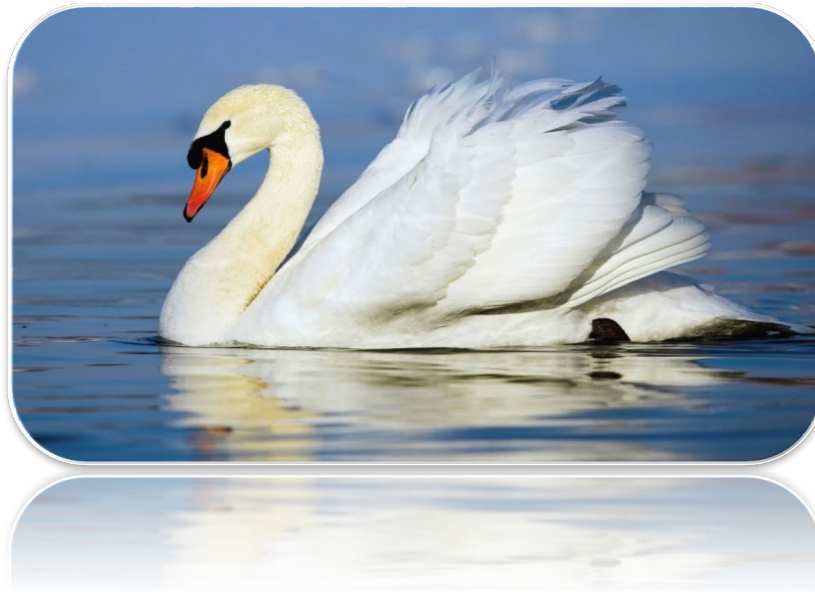
River Landing Community Development District
 Capital Projects Fund - Series 2020B
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Construction Account	31	33	54	-	-	-	-	-	118	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Developer Contributions	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	305	299	-	-	-	-	-	-	604	-	N/A
Total Revenue and Other Sources:	\$ 336	\$ 333	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722	\$ -	N/A
Expenditures and Other Uses											
Executive											
Professional Management	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services											
Trustee Services	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding											
Capital Outlay	-	-	-	-	-	-	-	-	-	-	N/A
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance											
Legal - Series 2020B Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	7,725	-	-	-	-	-	7,725	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 7,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,725	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 336	\$ 333	\$ (7,671)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,003)	-	-
Fund Balance - Beginning	\$ 7,003	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,003	\$ -	-
Fund Balance - Ending	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Construction Account	10,217	10,609	10,246	10,579	6,985	5,603	6,020	5,858	66,116	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Developer Contributions	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	1,545	1,484	1,525	1,511	1,414	1,512	1,463	10,454	-	N/A
Total Revenue and Other Sources:	\$ 10,217	\$ 12,153	\$ 11,730	\$ 12,104	\$ 8,496	\$ 7,017	\$ 7,532	\$ 7,321	\$ 76,570	\$ -	N/A
Expenditures and Other Uses											
Executive											
Professional Management	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services											
Trustee Services	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services											
Engineering Services	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding											
Capital Outlay											
Irrigation	-	-	-	-	-	-	-	92,700	92,700	-	-
Water-Sewer Combination	-	-	-	423,489	-	-	-	-	423,489	-	N/A
Stormwater Management	-	-	-	609,217	-	-	-	709,250	1,318,468	-	N/A
Landscaping	-	-	-	-	-	-	-	314,760	314,760	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	665,919	665,919	-	N/A
Cost of Issuance											
Legal - Series 2023 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ 1,032,706	\$ -	\$ -	\$ -	\$ 1,782,630	\$ 2,815,336	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 10,217	\$ 12,153	\$ 11,730	\$ (1,020,602)	\$ 8,496	\$ 7,017	\$ 7,532	\$ (1,775,308)	\$ (2,738,766)	-	-
Fund Balance - Beginning	\$ 2,324,877	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,353,888	\$ 1,361,420	\$ 2,324,877	\$ -	-
Fund Balance - Ending	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,353,888	\$ 1,361,420	\$ (413,888)	\$ (413,888)	\$ -	-

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

River Landing Community Development District
Balance Sheet
for the Period Ending June 30, 2024

	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 2020B	Series 2023A	Series 2023B	Series 2020A	Series 2020B	Series 2023A&B		
Assets										
Cash and Investments										
General Fund - Invested Cash	\$ 244,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,492
Debt Service Fund										
Interest Account	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,546	23,800	135,006	202,359	-	-	-	-	614,711
Revenue Account	-	235,507	19,151	6,273	-	-	-	-	-	260,931
Capitalized Interest	-	-	-	3,902	6,614	-	-	-	-	10,515
Prepayment Account	-	286	364,473	-	1,200,375	-	-	-	-	1,565,134
Construction Account	-	-	-	-	-	-	-	2,493	-	2,493
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	121	-	-	-	-	-	-	-	-	121
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	2,451,291	2,451,291
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	17,773,709	17,773,709
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	9,362,557	9,362,557
Total Assets	\$ 244,613	\$ 489,338	\$ 407,424	\$ 145,181	\$ 1,409,348	\$ -	\$ -	\$ 2,493	\$ 20,225,000	\$ 32,285,954
Liabilities										
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	413,888	-	413,888
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
General Fund	-	79	-	42	-	-	-	-	-	121
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Bonds Payable										
Current Portion (Due Within 12 Months)										
Series 2020A	-	-	-	-	-	-	-	-	170,000	170,000
Series 2020B	-	-	-	-	-	-	-	-	-	-
Series 2023A	-	-	-	-	-	-	-	-	55,000	55,000
Series 2023B	-	-	-	-	-	-	-	-	-	-
Long Term										
Series 2020A	-	-	-	-	-	-	-	-	7,925,000	7,925,000
Series 2020B	-	-	-	-	-	-	-	-	1,120,000	1,120,000
Series 2023A	-	-	-	-	-	-	-	-	3,760,000	3,760,000
Series 2023B	-	-	-	-	-	-	-	-	7,195,000	7,195,000
Total Liabilities	\$ -	\$ 79	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ 413,888	\$ 20,225,000	\$ 20,639,009
Fund Equity and Other Credits										
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	9,362,557	9,362,557
Fund Balance										
Restricted										
Beginning: October 1, 2023 (Unaudited)	-	463,601	566,162	224,543	375,066	5,580	7,003	2,324,877	-	3,966,832
Results from Current Operations	-	25,658	(158,738)	(79,404)	1,034,283	(5,580)	(7,003)	(2,736,272)	-	(1,927,057)
Unassigned										
Beginning: October 1, 2023 (Unaudited)	105,813	-	-	-	-	-	-	-	-	105,813
Results from Current Operations	138,800	-	-	-	-	-	-	-	-	138,800
Total Fund Equity and Other Credits	\$ 244,613	\$ 489,259	\$ 407,424	\$ 145,139	\$ 1,409,348	\$ -	\$ -	\$ (411,395)	\$ -	\$ 11,646,945
Total Liabilities, Fund Equity and Other Credits	\$ 244,613	\$ 489,338	\$ 407,424	\$ 145,181	\$ 1,409,348	\$ -	\$ -	\$ 2,493	\$ 20,225,000	\$ 32,285,954

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	11,823	236,620	795	2,914	2,044	1,798	-	357	256,350	267,979	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 11,823	\$ 236,620	\$ 795	\$ 2,914	\$ 2,044	\$ 1,798	\$ -	\$ 357	\$ 256,350	\$ 267,979	N/A
Expenditures and Other Uses												
Executive												
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	31,500	42,000	75%
Financial and Administrative												
Audit Services	-	-	1,500	4,000	-	-	-	-	-	5,500	8,300	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	21,375	28,500	75%
Assessment Roll Services	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	20,625	27,500	75%
Arbitrage Rebate Services	-	-	-	500	-	-	-	-	-	500	2,000	25%
Other Contractual Services												
Legal Advertising	-	-	-	-	-	-	195	-	-	195	1,500	13%
Trustee Services	-	-	-	2,956	-	-	4,031	-	-	6,988	8,600	81%
Dissemination Agent Services	-	-	-	500	-	-	-	-	6,000	6,500	6,000	108%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	850	850	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	150	-	-	150	-	N/A
Bank Service Fees	37	71	12	-	104	-	-	-	-	224	350	64%
Communications & Freight Services												
Postage, Freight & Messenger	-	-	30	32	-	-	91	45	46	244	250	98%
Computer Services - Website Development												
Insurance	12,618	-	-	-	-	300	-	-	-	300	1,500	20%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	100	0%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	175	175	100%
Legal Services												
Legal - General Counsel	-	923	327	2,296	265	306	-	750	-	4,866	10,000	49%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												
Engineering Services	-	-	-	1,470	-	1,293	1,282	226	670	4,940.50	5,000	99%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Physical Environment												
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	50,000	0%
Road & Street Facilities												
Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	N/A
Street Lights Purchase	-	-	-	-	-	-	-	-	-	-	-	N/A
Street Lights Installation	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves												
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	20,821	9,336	10,035	19,922	8,536	10,066	13,915	9,188	15,733	117,550	254,775	N/A
Total Expenditures and Other Uses:	\$ 20,821	\$ 9,336	\$ 10,035	\$ 19,922	\$ 8,536	\$ 10,066	\$ 13,915	\$ 9,188	\$ 15,733	\$ 117,550	\$ 254,775	N/A
Net Increase/ (Decrease) in Fund Balance	(20,821)	2,487	226,585	(19,127)	(5,622)	(8,022)	(12,117)	(9,188)	(15,376)	138,800	13,204	
Fund Balance - Beginning	105,813	84,992	87,479	314,064	294,937	289,315	281,293	269,176	259,989	105,813	-	
Fund Balance - Ending	\$ 84,992	\$ 87,479	\$ 314,064	\$ 294,937	\$ 289,315	\$ 281,293	\$ 269,176	\$ 259,989	\$ 244,613	\$ 244,613	\$ 13,204	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,116	1,154	1,108	1,139	1,129	1,056	1,129	1,092	1,129	10,052	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	922	957	180	1,350	2,402	2,277	2,477	2,432	1,034	14,031	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	-	23,669	473,720	1,592	5,833	4,092	3,600	-	715	513,221	545,459	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
Intragovernmental Transfer In	-	-	9,070	-	-	-	-	-	-	9,070	-	N/A
Total Revenue and Other Sources:	\$ 2,038	\$ 25,780	\$ 484,078	\$ 4,080	\$ 9,363	\$ 7,425	\$ 7,207	\$ 3,524	\$ 2,877	\$ 546,373	\$ 545,459	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2020A	-	-	-	-	-	-	-	165,000	-	165,000	165,000	100%
Principal Debt Service - Early Redemptions												
Series 2020A	-	-	-	-	-	-	-	10,000	-	10,000	-	N/A
Interest Expense												
Series 2020A	-	171,169	-	-	-	-	-	171,169	-	342,338	342,338	100%
Unamortized Premium/Discount on Bonds Payable												
	-	-	-	-	-	-	-	-	-	-	35,514	0%
Underwriter's Discount												
	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,116	1,154	1,108	-	-	-	-	-	-	3,378	-	N/A
Total Expenditures and Other Uses:	\$ 1,116	\$ 172,322	\$ 1,108	\$ -	\$ -	\$ -	\$ -	\$ 346,169	\$ -	\$ 520,715	\$ 542,852	N/A
Net Increase/ (Decrease) in Fund Balance	922	(146,542)	482,970	4,080	9,363	7,425	7,207	(342,644)	2,877	25,658	2,607	
Fund Balance - Beginning	463,601	464,523	317,980	800,950	805,030	814,394	821,819	829,026	486,381	463,601	-	
Fund Balance - Ending	\$ 464,523	\$ 317,980	\$ 800,950	\$ 805,030	\$ 814,394	\$ 821,819	\$ 829,026	\$ 486,381	\$ 489,259	\$ 489,259	\$ 2,607	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	305	299	288	271	248	232	216	183	189	2,229	-	N/A
Prepayment Account	1,922	2,184	164	2,110	2,809	49	17,639	3,985	947	31,809	-	N/A
Revenue Account	86	186	19	20	32	22	26	117	79	588	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	46,110	-	-	-	-	-	36,804	-	-	82,914	160,438	52%
Special Assessments - Prepayments	-	277,887	334,987	-	-	947,302	148,037	85,439	108,067	1,901,719	-	N/A
Contribution from Taylor Morrison	-	-	-	2,027	-	-	-	-	-	2,027	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	8,013	-	-	-	-	-	-	8,013	-	N/A
Total Revenue and Other Sources:	\$ 48,424	\$ 280,556	\$ 343,470	\$ 4,428	\$ 3,088	\$ 947,604	\$ 202,721	\$ 89,724	\$ 109,283	\$ 2,029,298	\$ 160,438	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions												
Series 2020B	-	480,000	-	-	620,000	-	-	880,000	-	1,980,000	-	N/A
Interest Expense												
Series 2020B	-	65,875	-	-	6,588	-	-	42,500	-	114,963	160,438	72%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	305	299	288	-	-	92,181	-	-	-	93,073	-	N/A
Total Expenditures and Other Uses:	\$ 305	\$ 546,174	\$ 288	\$ -	\$ 626,588	\$ 92,181	\$ -	\$ 922,500	\$ -	\$ 2,188,036	\$ 160,438	N/A
Net Increase/ (Decrease) in Fund Balance	48,119	(265,618)	343,182	4,428	(623,499)	855,423	202,721	(832,776)	109,283	(158,738)	-	-
Fund Balance - Beginning	566,162	614,281	348,662	691,845	696,272	72,773	928,196	1,130,918	298,141	566,162	-	-
Fund Balance - Ending	\$ 614,281	\$ 348,662	\$ 691,845	\$ 696,272	\$ 72,773	\$ 928,196	\$ 1,130,918	\$ 298,141	\$ 407,424	\$ 407,424	\$ -	-

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	594	614	589	606	600	562	601	581	600	5,346	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	1	448	853	806	875	985	15	3,984	-	N/A
Capitalized Interest Account	393	411	16	17	17	16	17	17	17	922	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	-	12,528	250,748	843	3,087	2,166	1,906	-	378	271,656	288,914	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	106,126	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In												
-	-	-	-	-	-	-	173	628	1,272	2,073	-	N/A
Total Revenue and Other Sources:	\$ 987	\$ 13,553	\$ 251,355	\$ 1,914	\$ 4,558	\$ 3,550	\$ 3,571	\$ 2,211	\$ 2,282	\$ 283,980	\$ 395,040	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2023A	-	-	-	-	-	-	-	55,000	-	55,000	55,000	100%
Principal Debt Service - Early Redemptions												
Series 2023A	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2023A	-	87,151	-	-	-	-	-	107,446	-	194,597	194,597	100%
Unamortized Premium/Discount on Bonds Payable												
-	-	-	-	-	-	-	-	-	-	-	18,901	0%
Underwriters Discount												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)												
-	614	589	606	600	562	601	109,616	600	113,788	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 87,764	\$ 589	\$ 606	\$ 600	\$ 562	\$ 601	\$ 272,062	\$ 600	\$ 363,385	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	987	(74,211)	250,766	1,308	3,957	2,988	2,971	(269,851)	1,682	(79,404)	126,542	
Fund Balance - Beginning	224,543	225,530	151,319	402,084	403,392	407,350	410,338	413,309	143,457	224,543	-	
Fund Balance - Ending	\$ 225,530	\$ 151,319	\$ 402,084	\$ 403,392	\$ 407,350	\$ 410,338	\$ 413,309	\$ 143,457	\$ 145,139	\$ 145,139	\$ 126,542	

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	901	931	895	919	911	852	911	882	911	8,114	-	N/A
Prepayment Account	-	-	-	-	-	-	-	173	628	1,272	-	N/A
Revenue Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	747	780	28	29	29	27	29	28	29	1,727	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	95,856	-	-	95,856	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	312,878	111,694	771,092	1,195,663	-	N/A
Debt Proceeds												
Intragovernmental Transfer In	-	-	-	-	-	92,181	-	109,035	-	201,216	-	N/A
Total Revenue and Other Sources:	\$ 1,648	\$ 1,711	\$ 922	\$ 948	\$ 940	\$ 93,061	\$ 409,847	\$ 222,267	\$ 773,304	\$ 1,504,648	\$ -	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2023B	-	-	-	-	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions												
Series 2023B	-	-	-	-	-	-	-	90,000	-	90,000	-	N/A
Interest Expense												
Series 2023B	-	166,189	-	-	-	-	-	204,891	-	371,080	194,597	191%
Unamortized Premium/Discount on Bonds Payable												
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	18,901	0%
Operating Transfers Out (To Other Funds)	-	931	895	919	911	852	1,084	1,510	2,183	9,286	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 167,120	\$ 895	\$ 919	\$ 911	\$ 852	\$ 1,084	\$ 296,401	\$ 2,183	\$ 470,365	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	1,648	(165,409)	28	29	29	92,208	408,762	(74,134)	771,121	1,034,283	(268,498)	
Fund Balance - Beginning	375,066	376,714	211,305	211,333	211,362	211,391	303,599	712,361	638,227	375,066	-	
Fund Balance - Ending	\$ 376,714	\$ 211,305	\$ 211,333	\$ 211,362	\$ 211,391	\$ 303,599	\$ 712,361	\$ 638,227	\$ 1,409,348	\$ 1,409,348	\$ (268,498)	

River Landing Community Development District
 Capital Projects Fund - Series 2020A
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Construction Account	24	30	57	-	-	-	-	-	-	112	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	1,116	1,154	(7,961)	-	-	-	-	-	-	(5,692)	-	N/A
Total Revenue and Other Sources:	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,580)	\$ -	N/A
Expenditures and Other Uses												
Executive												
Professional Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services												
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay												
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance												
Legal - Series 2020A Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,580)	\$ -	
Fund Balance - Beginning	\$ 5,580	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,580	\$ -	
Fund Balance - Ending	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

River Landing Community Development District
 Capital Projects Fund - Series 2020B
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Construction Account	31	33	54	-	-	-	-	-	-	118	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	305	299	-	-	-	-	-	-	-	604	-	N/A
Total Revenue and Other Sources:	\$ 336	\$ 333	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722	\$ -	N/A
Expenditures and Other Uses												
Executive												
Professional Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services												
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay												
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance												
Legal - Series 2020B Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	7,725	-	-	-	-	-	-	7,725	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 7,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,725	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 336	\$ 333	\$ (7,671)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,003)	\$ -	
Fund Balance - Beginning	\$ 7,003	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,003	\$ -	
Fund Balance - Ending	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Construction Account	10,217	10,609	10,246	10,579	6,985	5,603	6,020	5,858	981	67,098	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	1,545	1,484	1,525	1,511	1,414	1,512	1,463	1,512	11,966	-	N/A
Total Revenue and Other Sources:	\$ 10,217	\$ 12,153	\$ 11,730	\$ 12,104	\$ 8,496	\$ 7,017	\$ 7,532	\$ 7,321	\$ 2,493	\$ 79,063	\$ -	N/A
Expenditures and Other Uses												
Executive												
Professional Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services												
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay												
Irrigation	-	-	-	-	-	-	-	92,700	-	92,700	-	N/A
Water-Sewer Combination	-	-	-	423,489	-	-	-	-	-	423,489	-	N/A
Stormwater Management	-	-	-	609,217	-	-	-	709,250	-	1,318,468	-	N/A
Landscaping	-	-	-	-	-	-	-	314,760	-	314,760	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	665,919	-	665,919	-	N/A
Cost of Issuance												
Legal - Series 2023 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ 1,032,706	\$ -	\$ -	\$ -	\$ 1,782,630	\$ -	\$ 2,815,336	\$ -	N/A
Net Increase/(Decrease) in Fund Balance	\$ 10,217	\$ 12,153	\$ 11,730	\$ (1,020,602)	\$ 8,496	\$ 7,017	\$ 7,532	\$ (1,775,308)	\$ 2,493	\$ (2,736,272)	\$ -	
Fund Balance - Beginning	\$ 2,324,877	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,353,888	\$ 1,361,420	\$ (413,888)	\$ 2,324,877	\$ -	
Fund Balance - Ending	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,353,888	\$ 1,361,420	\$ (413,888)	\$ (411,395)	\$ (411,395)	\$ -	