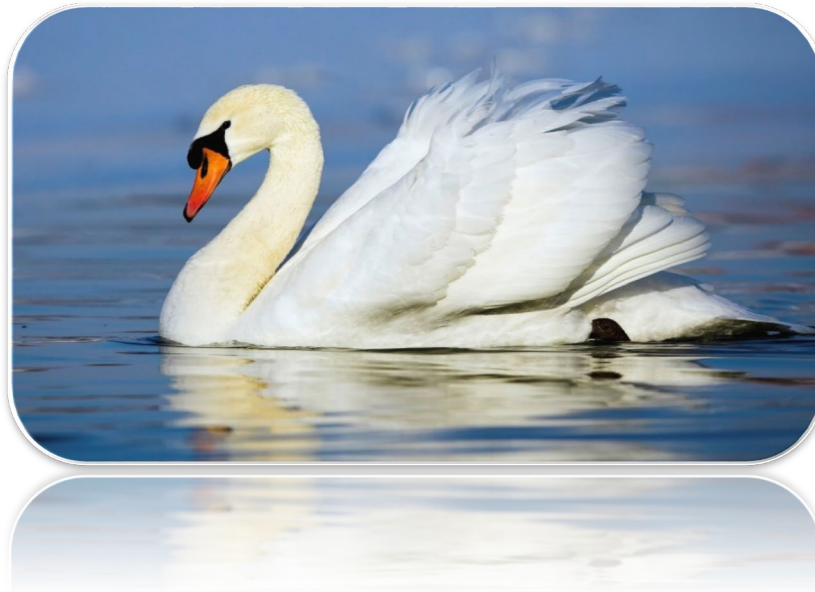


RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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River Landing Community Development District

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JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

**River Landing Community Development District
Balance Sheet
for the Period Ending February 28, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds				
	General Fund	Series 2020A	Series 2020B	Series 2020A	Series 2020B			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 13,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,112
Debt Service Fund								
Interest Account		-	-	-	-			-
Sinking Account								-
Reserve Account		253,831	99,025	-	-			352,856
Revenue Account								-
Capitalized Interest		321,499	180,998	-	-			502,498
Prepayment Account								-
Construction Account				3,911,004	630,651			4,541,655
Cost of Issuance Account				15,247	5,202			20,449
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	855,354		855,354
Amount to be Provided by Debt Service Funds	-	-	-	-	-	12,389,646		12,389,646
Total Assets	\$ 13,112	\$ 575,331	\$ 280,023	\$ 3,926,251	\$ 635,853	\$ 13,245,000		\$ 18,675,569

**River Landing Community Development District
Balance Sheet
for the Period Ending February 28, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds				
	General Fund	Series 2020A	Series 2020B	Series 2020A	Series 2020B			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Fiscal Agent								
Due to Other Funds	-							-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion						0		-
Long Term						\$13,245,000		13,245,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,245,000</u>	<u>\$ 13,245,000</u>
Fund Equity and Other Credits								
Fund Balance								
Restricted								
Beginning: October 1, 2020 (Unaudited)		-	-	-	-	-		-
Results from Current Operations		575,331	280,023	3,926,251	635,853	-		5,417,458
Unassigned								
Beginning: October 1, 2020 (Unaudited)	3,194							3,194
Results from Current Operations	9,917							9,917
Total Fund Equity and Other Credits	<u>\$ 13,112</u>	<u>\$ 575,331</u>	<u>\$ 280,023</u>	<u>\$ 3,926,251</u>	<u>\$ 635,853</u>	<u>\$ -</u>		<u>\$ 5,430,569</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 13,112</u>	<u>\$ 575,331</u>	<u>\$ 280,023</u>	<u>\$ 3,926,251</u>	<u>\$ 635,853</u>	<u>\$ 13,245,000</u>		<u>\$ 18,675,569</u>

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	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	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Developer Contribution	35,000		539,940	-		574,940	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 35,000	\$ -	\$ 539,940	\$ -	\$ -	574,940	\$ -	N/A
Expenditures and Other Uses								
Executive								
Professional Management	3,333	3,333	3,333	3,333	3,333	16,667	-	N/A
Financial and Administrative								
Audit Services	-	-	-	-	-	-	-	N/A
Accounting Services	667	667	1,333	1,333	1,333	5,333	-	N/A
Assessment Roll Services	-	-	1,333	1,333	1,333	4,000	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	N/A
Other Contractual Services								
Legal Advertising	-	663	-	-	-	663	-	N/A
Trustee Services	-	-	-	-	-	-	-	N/A
Dissemination Agent Services	-	-	5,000	-	-	5,000	-	N/A
Property Appraiser Fees	-	-	1,450	-	-	1,450	-	N/A
Bank Service Fees	25	24	23	-	-	72	-	N/A
Communications & Freight Services								
Postage, Freight & Messenger	131	376	36	-	30	573	-	N/A

Prepared by:

JPWARD and Associates, LLC

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	50	50	-	-	-	100	-	N/A
Insurance	5,000	-	-	-	-	5,000	-	N/A
Printing & Binding		133	160	-	-	294	-	N/A
Subscription & Memberships	175	-	-	-	-	175	-	N/A
Legal Services								
Legal - General Counsel	-	8,153	7,947	-	4,475	20,575	-	N/A
Legal - 2020 Bonds	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services	-	-	-	-	180	180.00	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	N/A
Road & Street Facilities								
Capital Improvements - Street Lights	-	-	-	504,940	-	504,939.75	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees						-	-	
Sub-Total:	9,381	13,399	20,616	510,940	10,685	565,022	-	N/A
Total Expenditures and Other Uses:	\$ 9,381	\$ 13,399	\$ 20,616	\$ 510,940	\$ 10,685	\$ 565,022	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	25,619	(13,399)	519,323	(510,940)	(10,685)	9,917	-	
Fund Balance - Beginning	3,194	28,813	15,413	534,737	23,797	3,194	-	
Fund Balance - Ending	\$ 28,813	\$ 15,413	\$ 534,737	\$ 23,797	\$ 13,112	13,112	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	December	January	February	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	1	2	-	N/A
Prepayment Account	-			-	-	N/A
Revenue Account	-			-	-	N/A
Capitalized Interest Account	-	1	1	3	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	-			-	-	N/A
Special Assessments - Off Roll	-			-	-	N/A
Special Assessments - Prepayments	-			-	-	N/A
Debt Proceeds	589,922		-	589,922	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 589,922	\$ 2	\$ 2	\$ 589,927	\$ -	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2019	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions						
Series 2019	-	-	-	-	-	N/A
Interest Expense						
Series 2019	-	-	-	-	-	N/A
Unamortized Premium/Discount on Bonds Payable	14,596	-	-	14,596	-	N/A
Underwriter's Discount	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 14,596	\$ -	\$ -	14,596	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	575,326	2	2	575,331	-	
Fund Balance - Beginning	-	575,326	575,328	-	-	
Fund Balance - Ending	\$ 575,326	\$ 575,328	\$ 575,331	575,331	\$ -	

Prepared by:

JWARD and Associates, LLC

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	December	January	February	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	-	0	0	1	-	N/A
Prepayment Account	-			-	-	N/A
Revenue Account	-			-	-	N/A
Capitalized Interest Account	-	1	1	2	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	-			-	-	N/A
Special Assessments - Off Roll	-			-	-	N/A
Special Assessments - Prepayments	-			-	-	N/A
Debt Proceeds	295,492		-	295,492	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 295,492	\$ 1	\$ 1	\$ 295,494	\$ -	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2019	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions						
Series 2019	-	-	-	-	-	N/A
Interest Expense						
Series 2019	-	-	-	-	-	N/A
Unamortized Premium/Discount on Bonds Payable	15,471	-	-	15,471	-	N/A
Underwriters Discount	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 15,471	\$ -	\$ -	15,471	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	280,021	1	1	280,023	-	
Fund Balance - Beginning	-	280,021	280,022	-	-	
Fund Balance - Ending	\$ 280,021	\$ 280,022	\$ 280,023	280,023	\$ -	

Prepared by:

JWARD and Associates, LLC

**River Landing Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021**

Description	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	-	-	-	-	\$ -	N/A
Interest Income						
Construction Account	-	26	17	43	\$ -	N/A
Cost of Issuance	-	0	0	0	\$ -	N/A
Debt Proceeds	7,995,078	-	-	7,995,078	\$ -	N/A
Developer Contributions				-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 7,995,078	\$ 26	\$ 17	\$ 7,995,121	\$ -	N/A
Expenditures and Other Uses						
Executive						
Professional Management	32,408	-	-	32,408	\$ -	N/A
Other Contractual Services						
Trustee Services	5,925	-	-	5,925	\$ -	N/A
Printing & Binding	972	-	-	972	\$ -	N/A
Capital Outlay						
Water-Sewer Combination	1,169,513	-	-	1,169,513	\$ -	N/A
Stormwater Management	2,589,936	-	-	2,589,936	\$ -	N/A
Landscaping	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	\$ -	N/A
Cost of Issuance						
Legal - Series 2020A Bonds	98,036	-	380	98,416	\$ -	N/A
Underwriter's Discount	171,700	-	-	171,700	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ 4,068,490	\$ -	\$ 380	\$ 4,068,870	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 3,926,588	\$ 26	\$ (364)	\$ 3,926,251		-
Fund Balance - Beginning	\$ -	\$ 3,926,588	\$ 3,926,614	\$ -	\$ -	-
Fund Balance - Ending	\$ 3,926,588	\$ 3,926,614	\$ 3,926,251	\$ 3,926,251	\$ -	-

Prepared by:

JPWARD and Associates, LLC

**River Landing Community Development District
Capital Projects Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021**

Description	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	-	-	-	-	\$ -	N/A
Interest Income						
Construction Account	-	12	3	15	\$ -	N/A
Cost of Issuance	-	0	0	0	\$ -	N/A
Debt Proceeds	4,364,508	-	-	4,364,508	\$ -	N/A
Developer Contributions				-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 4,364,508	\$ 12	\$ 3	\$ 4,364,523	\$ -	N/A
Expenditures and Other Uses						
Executive						
Professional Management	17,592	-	-	17,592	\$ -	N/A
Other Contractual Services						
Trustee Services	4,650	-	-	4,650	\$ -	N/A
Printing & Binding	528	-	-	528	\$ -	N/A
Capital Outlay						
Water-Sewer Combination	3,559,280	-	-	3,559,280	\$ -	N/A
Stormwater Management	-	-	-	-	\$ -	N/A
Landscaping	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	\$ -	N/A
Cost of Issuance						
Legal - Series 2020B Bonds	53,214	-	206	53,421	\$ -	N/A
Underwriter's Discount	93,200	-	-	93,200	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ 3,728,463	\$ -	\$ 206	\$ 3,728,670	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 636,045	\$ 12	\$ (204)	\$ 635,853	-	-
Fund Balance - Beginning	\$ -	\$ 636,045	\$ 636,057	\$ -	\$ -	-
Fund Balance - Ending	\$ 636,045	\$ 636,057	\$ 635,853	\$ 635,853	\$ -	-

Prepared by:

JPWARD and Associates, LLC