

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2022

FISCAL YEAR 2022

PREPARED BY:

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

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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 July 31, 2022**

	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	\$ 709,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 709,515
Debt Service Fund								
Interest Account		0	0	-	-			0
Sinking Account		0						0
Reserve Account		253,831	93,713	-	-			347,544
Revenue Account		187,369	96,076					283,445
Capitalized Interest		-	-	-	-			-
Prepayment Account			298,870					298,870
Construction Account				43,221	5,236			48,457
Cost of Issuance Account				-	-			-
Due from Other Funds								
General Fund	-	1	0	-	-	-	-	1
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	929,861		929,861
Amount to be Provided by Debt Service Funds	-	-	-	-	-	11,910,139		11,910,139
Total Assets	<u>\$ 709,515</u>	<u>\$ 441,201</u>	<u>\$ 488,659</u>	<u>\$ 43,221</u>	<u>\$ 5,236</u>	<u>\$ 12,840,000</u>		<u>\$ 14,527,833</u>

**River Landing Community Development District
Balance Sheet
for the Period Ending July 31, 2022**

	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 Developer	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	1	-	-	-	-	-	-	1
Bonds Payable								
Current Portion							0	-
Long Term							\$12,840,000	12,840,000
Total Liabilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,840,000	\$ 12,840,001
Fund Equity and Other Credits								
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Audited)		429,744	214,978	775,634	5,222	-	-	1,425,577
Results from Current Operations		11,457	273,682	(732,413)	14	-	-	(447,260)
Unassigned								
Beginning: October 1, 2021 (Audited)	-							-
Results from Current Operations	709,514							709,514
Total Fund Equity and Other Credits	\$ 709,514	\$ 441,201	\$ 488,659	\$ 43,221	\$ 5,236	\$ -	\$ -	\$ 1,687,832
Total Liabilities, Fund Equity and Other Credits	\$ 709,515	\$ 441,201	\$ 488,659	\$ 43,221	\$ 5,236	\$ 12,840,000	\$ -	\$ 14,527,833

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	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	-	1,972	131,593	-	(46,755)	-	0	-	-	-	86,810	163,735	53%
Special Assessments - Off-Roll	-	-	-	79,596	-	-	-	-	-	-	79,596	-	N/A
Developer Contribution	-	5,958	685,060	-	-	-	-	-	-	-	691,018	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 7,930	\$ 816,653	\$ 79,596	\$ (46,755)	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 857,424	\$ 163,735	N/A
Expenditures and Other Uses													
Executive													
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	33,333	40,000	83%
Financial and Administrative													
Audit Services	-	-	-	-	-	-	-	-	3,800	-	3,800	5,000	76%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	13,333	16,000	83%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	13,333	16,000	83%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services													
Legal Advertising	-	-	-	-	-	-	-	4,559	177	2,276	7,012	2,000	351%
Trustee Services	-	-	-	-	6,988	-	-	-	-	-	6,988	4,300	163%
Dissemination Agent Services	-	-	600	-	-	-	5,000	-	-	-	5,600	5,000	112%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	-	500	1,000	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	306	-	306	-	N/A
Bank Service Fees	22	25	27	-	-	-	-	-	-	-	74	360	20%
Communications & Freight Services													
Postage, Freight & Messenger	-	-	11	-	23	8	81	8	22	28	181	500	36%
Computer Services - Website Development													
	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Insurance													
	-	-	9,972	-	-	-	-	-	-	-	9,972	5,500	181%
Printing & Binding													
	-	-	194	-	-	-	912	-	931	-	2,036	400	509%
Subscription & Memberships													
	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	-	4,806	-	4,113	-	2,645	924	-	-	12,488	15,000	83%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A

River Landing Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Other General Government Services													
Engineering Services	-	-	4,440	-	2,125	-	-	10,205	4,509	-	21,278.75	1,000	2128%
Stormwater Needs Analysis	-	-	-	-	-	-	-	12,750	4,250	-	17,000.00	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges													
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	6,197	6,025	26,050	6,000	19,248	6,008	15,138	34,446	19,995	8,803	147,910	163,735	N/A
Total Expenditures and Other Uses:	\$ 6,197	\$ 6,025	\$ 26,050	\$ 6,000	\$ 19,248	\$ 6,008	\$ 15,138	\$ 34,446	\$ 19,995	\$ 8,803	\$ 147,910	\$ 163,735	N/A
Net Increase/ (Decrease) in Fund Balance	(6,197)	1,905	790,603	73,596	(66,003)	(6,008)	(15,138)	(34,446)	(19,995)	(8,803)	709,514	-	
Fund Balance - Beginning	-	(6,197)	(4,292)	786,311	859,908	793,905	787,896	772,758	738,312	718,317	-	-	
Fund Balance - Ending	\$ (6,197)	\$ (4,292)	\$ 786,311	\$ 859,908	\$ 793,905	\$ 787,896	\$ 772,758	\$ 738,312	\$ 718,317	\$ 709,514	709,514	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	160,747	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	1	11	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	0	2	2	2	2	1	1	9	-	N/A
Capitalized Interest Account	1	1	-	-	-	-	-	-	-	-	1	-	N/A
Special Assessments - Prepayments													
Special Assessments - On Roll	-	6,144	409,942	\$ 247,961	\$ (145,792)	-	1	-	-	-	518,255	509,984	102%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds													
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2	\$ 6,146	\$ 409,943	\$ 247,962	\$ (145,789)	\$ 3	\$ 4	\$ 3	\$ 2	\$ 2	\$ 518,276	\$ 670,731	N/A
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2020A	-	-	-	-	-	-	-	155,000	-	-	155,000	155,000	100%
Principal Debt Service - Early Redemptions													
Series 2020A	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2020A	-	175,894	-	-	-	-	-	175,894	-	-	351,788	351,788	100%
Unamortized Premium/Discount on Bonds Payable													
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)													
	-	23	1	1	1	1	1	1	1	1	31	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 175,916	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 330,895	\$ 1	\$ 1	\$ 506,819	\$ 506,788	N/A
Net Increase/ (Decrease) in Fund Balance	2	(169,771)	409,942	247,961	(145,790)	2	2	(330,892)	1	1	11,457	3,196	
Fund Balance - Beginning	429,744	429,746	259,975	669,917	917,878	772,088	772,089	772,092	441,200	441,201	429,744	-	
Fund Balance - Ending	\$ 429,746	\$ 259,975	\$ 669,917	\$ 917,878	\$ 772,088	\$ 772,089	\$ 772,092	\$ 441,200	\$ 441,201	\$ 441,201	\$ 441,201	\$ 3,196	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	90,497	0%
Interest Income													
Interest Account	-	-	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	0	0	-	0	0	0	0	0	0	0	4	-	N/A
Prepayment Account	0	0	0	0	0	-	0	1	0	1	3	-	N/A
Revenue Account	-	-	0	-	-	\$ 0	-	1	0	0	2	-	N/A
Capitalized Interest Account	0	0	-	-	-	-	-	-	-	-	1	-	N/A
Special Assessments - Prepayments													
Special Assessments - On Roll	-	-	-	-	\$ 192,547	-	0	-	-	-	192,547	-	N/A
Special Assessments - Off Roll	-	-	-	\$ 1,115	-	-	-	-	-	-	1,115	99,025	1%
Special Assessments - Prepayments	-	52,447	55,197	-	82,689	43,192	-	93,686	199,427	-	526,639	-	N/A
Debt Proceeds													
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1	\$ 52,448	\$ 55,197	\$ 1,116	\$ 275,237	\$ 43,193	\$ 1	\$ 93,688	\$ 199,428	\$ 1	\$ 720,311	\$ 189,522	N/A
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions													
Series 2020B	-	15,000	-	-	105,000	-	-	130,000	-	-	250,000	-	N/A
Interest Expense													
Series 2020B	-	99,025	-	-	1,116	-	-	96,475	-	-	196,616	189,522	104%
Unamortized Premium/Discount on Bonds Payable													
Underwriters Discount	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)													
	-	11	0	0	0	0	0	0	0	0	14	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 114,036	\$ 0	\$ 0	\$ 106,116	\$ 0	\$ 0	\$ 226,475	\$ 0	\$ 0	\$ 446,630	\$ 189,522	N/A
Net Increase/ (Decrease) in Fund Balance	1	(61,587)	55,197	1,116	169,121	43,192	1	(132,788)	199,428	1	273,682	-	
Fund Balance - Beginning	214,978	214,979	153,391	208,588	209,704	378,825	422,017	422,018	289,230	488,658	214,978	-	
Fund Balance - Ending	\$ 214,979	\$ 153,391	\$ 208,588	\$ 209,704	\$ 378,825	\$ 422,017	\$ 422,018	\$ 289,230	\$ 488,658	\$ 488,659	\$ 488,659	\$ -	

River Landing Community Development District
 Capital Projects Fund - Series 2020A
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income													
Construction Account	3	3	3	3	3	0	0	0	0	0	17	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds													
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	23	1	1	1	1	1	1	1	1	31	\$ -	N/A
Total Revenue and Other Sources:	\$ 3	\$ 26	\$ 4	\$ 4	\$ 4	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 48	\$ -	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	-	-	-	-	732,461	-	-	-	-	-	732,461	\$ -	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													
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ 732,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,461	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 3	\$ 26	\$ 4	\$ 4	\$ (732,457)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ (732,413)	\$ -	
Fund Balance - Beginning	\$ 775,634	\$ 775,637	\$ 775,663	\$ 775,667	\$ 775,672	\$ 43,215	\$ 43,216	\$ 43,217	\$ 43,218	\$ 43,220	\$ 775,634	\$ -	
Fund Balance - Ending	\$ 775,637	\$ 775,663	\$ 775,667	\$ 775,672	\$ 43,215	\$ 43,216	\$ 43,217	\$ 43,218	\$ 43,220	\$ 43,221	\$ 43,221	\$ -	

River Landing Community Development District
 Capital Projects Fund - Series 2020B
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income													
Construction Account	0	0	0	0	0	0	0	0	0	0	0	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds													
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	11	0	0	0	0	0	0	0	0	14	\$ -	N/A
Total Revenue and Other Sources:	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14	\$ -	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													
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14	-	
Fund Balance - Beginning	\$ 5,222	\$ 5,222	\$ 5,232	\$ 5,233	\$ 5,233	\$ 5,234	\$ 5,234	\$ 5,235	\$ 5,235	\$ 5,235	\$ 5,222	\$ -	
Fund Balance - Ending	\$ 5,222	\$ 5,232	\$ 5,233	\$ 5,233	\$ 5,234	\$ 5,234	\$ 5,235	\$ 5,235	\$ 5,235	\$ 5,236	\$ 5,236	\$ -	