

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2021

FISCAL YEAR 2021

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 37th Street
Fort Lauderdale, Florida 33308

**River Landing Community Development District
Balance Sheet
for the Period Ending September 30, 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	\$ 13,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,539
Debt Service Fund								
Interest Account		0	0	-	-			0
Sinking Account								-
Reserve Account		253,831	99,025	-	-			352,856
Revenue Account			0					0
Capitalized Interest		175,913	99,034	-	-			274,947
Prepayment Account								-
Construction Account				775,634	5,222			780,856
Cost of Issuance Account				-	-			-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Accounts Receivable								
Assessments Receivable								
Amount Available in Debt Service Funds								
	-	-	-	-	-	627,803		627,803
Amount to be Provided by Debt Service Funds								
	-	-	-	-	-	12,617,197		12,617,197
Total Assets	\$ 13,539	\$ 429,744	\$ 198,059	\$ 775,634	\$ 5,222	\$ 13,245,000		\$ 14,667,198

**River Landing Community Development District
Balance Sheet
for the Period Ending September 30, 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>\$ 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		429,744	198,059	775,634	5,222	-		1,408,659
Unassigned								
Beginning: October 1, 2020 (Unaudited)	3,194							3,194
Results from Current Operations	10,345							10,345
Total Fund Equity and Other Credits	<u>\$ 13,539</u>	<u>\$ 429,744</u>	<u>\$ 198,059</u>	<u>\$ 775,634</u>	<u>\$ 5,222</u>	<u>\$ -</u>		<u>\$ 1,422,198</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 13,539</u>	<u>\$ 429,744</u>	<u>\$ 198,059</u>	<u>\$ 775,634</u>	<u>\$ 5,222</u>	<u>\$ 13,245,000</u>		<u>\$ 14,667,198</u>

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	-	-	32,305	-	-	35,000	47,064	-	-	689,309	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 35,000	\$ -	\$ 539,940	\$ -	\$ -	\$ 32,305	\$ -	\$ -	\$ 35,000	\$ 47,064	\$ -	\$ -	689,309	\$ -	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	3,333	3,333	40,000	-	N/A
Financial and Administrative															
Audit Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Accounting Services	667	667	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	14,667	-	N/A
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	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Legal Advertising	-	663	-	-	-	187	198	671	667	-	-	-	2,386	-	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	-	-	24	21	22	24	24	18	42	248	-	N/A
Communications & Freight Services															
Postage, Freight & Messenger	131	376	36	-	30	-	-	46	-	8	8	21	656	-	N/A
Computer Services - Website Development															
	50	50	-	-	-	-	-	-	-	-	-	-	100	-	N/A
Insurance															
	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-	N/A
Printing & Binding															
		133	160	-	-	279	-	-	-	-	-	-	573	-	N/A
Subscription & Memberships															
	175	-	-	-	-	-	-	-	-	-	-	-	175	-	N/A
Legal Services															
Legal - General Counsel	-	8,153	7,947	-	4,475	-	2,059	-	2,094	1,349	2,327	-	28,404	-	N/A
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															
Engineering Services	-	-	-	-	180	6,585	1,214	-	6,165	-	825	-	14,968.66	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road & Street Facilities															

River Landing Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Capital Improvements - Street Lights	-	-	-	504,940	-	-	-	-	-	-	-	47,064	552,004.00	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees															
Sub-Total:	9,381	13,399	20,616	510,940	10,685	13,075	9,492	6,739	14,950	7,381	9,177	53,128	678,964	-	N/A
Total Expenditures and Other Uses:	\$ 9,381	\$ 13,399	\$ 20,616	\$ 510,940	\$ 10,685	\$ 13,075	\$ 9,492	\$ 6,739	\$ 14,950	\$ 7,381	\$ 9,177	\$ 53,128	\$ 678,964	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	25,619	(13,399)	519,323	(510,940)	(10,685)	19,230	(9,492)	(6,739)	20,050	39,684	(9,177)	(53,128)	10,345	-	
Fund Balance - Beginning	3,194	28,813	15,413	534,737	23,797	13,112	32,342	22,849	16,110	-	39,684	30,507	3,194	-	
Fund Balance - Ending	\$ 28,813	\$ 15,413	\$ 534,737	\$ 23,797	\$ 13,112	\$ 32,342	\$ 22,849	\$ 16,110	\$ 36,160	\$ 39,684	\$ 30,507	\$ (22,621)	13,539	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income													
Interest Account						0	0				0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	1	1	1	1	1	1	1	1	1	9	-	N/A
Prepayment Account	-										-	-	N/A
Revenue Account	-										-	-	N/A
Capitalized Interest Account	-	1	1	1	1	1	1	1	1	1	10	-	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	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 589,941	\$ -	N/A
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2020A	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions													
Series 2020A	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2020A	-	-	-	-	-	145,601	-	-	-	-	145,601	-	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)													
Total Expenditures and Other Uses:	\$ 14,596	\$ -	\$ -	\$ -	\$ -	\$ 145,601	\$ -	\$ -	\$ -	\$ -	\$ 160,197	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	575,326	2	2	2	2	(145,599)	2	2	2	2	429,744	-	
Fund Balance - Beginning	-	575,326	575,328	575,331	575,333	575,335	429,737	429,739	429,740	429,742	-	-	
Fund Balance - Ending	\$ 575,326	\$ 575,328	\$ 575,331	\$ 575,333	\$ 575,335	\$ 429,737	\$ 429,739	\$ 429,740	\$ 429,742	\$ 429,744	\$ 429,744	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
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	-	N/A
Revenue Account	-											-	N/A
Capitalized Interest Account	-	1	1	1	1	1	0	0	0	0	5	-	N/A
Special Assessments - Prepayments													
Special Assessments - On Roll	-											-	N/A
Special Assessments - Off Roll	-											-	N/A
Special Assessments - Prepayments	-								16,919			-	N/A
Debt Proceeds	295,492										295,492	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 295,492	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 16,919	\$ 1	\$ 295,501	\$ -	N/A
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions													
Series 2020B	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2020B	-	-	-	-	-	81,971	-	-	-	-	81,971	-	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	\$ -	\$ -	\$ -	\$ -	\$ 81,971	\$ -	\$ -	\$ -	\$ -	\$ 97,442	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	280,021	1	1	1	1	(81,970)	1	1	16,919	1	198,059	-	
Fund Balance - Beginning	-	280,021	280,022	280,023	280,024	280,025	198,056	198,057	198,057	214,977	-	-	
Fund Balance - Ending	\$ 280,021	\$ 280,022	\$ 280,023	\$ 280,024	\$ 280,025	\$ 198,056	\$ 198,057	\$ 198,057	\$ 214,977	\$ 214,978	\$ 198,059	\$ -	

River Landing Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income													
Construction Account	-	26	17	15	13	3	3	3	3	3	87	\$ -	N/A
Cost of Issuance	-	0	0	0	0	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	\$ 15	\$ 13	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 7,995,166	\$ -	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	-	-	2,174,525	-	-	-	-	-	-	3,344,038	\$ -	N/A
Stormwater Management	2,589,936	-	-	-	-	-	-	-	-	-	2,589,936	\$ -	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	976,137	-	-	-	-	-	-	976,137	\$ -	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	\$ 3,150,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,219,532	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 3,926,588	\$ 26	\$ (364)	\$ (3,150,646)	\$ 13	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3	\$ 775,634	-	-
Fund Balance - Beginning	\$ -	\$ 3,926,588	\$ 3,926,614	\$ 3,926,251	\$ 775,605	\$ 775,618	\$ 775,621	\$ 775,624	\$ 775,627	\$ 775,631	\$ -	\$ -	-
Fund Balance - Ending	\$ 3,926,588	\$ 3,926,614	\$ 3,926,251	\$ 775,605	\$ 775,618	\$ 775,621	\$ 775,624	\$ 775,627	\$ 775,631	\$ 775,634	\$ 775,634	\$ -	-

River Landing Community Development District
 Capital Projects Fund - Series 2020B
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2021

Description	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	-	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Income													
Construction Account	-	12	3	2	2	-	-	0	0	0	19	\$ -	N/A
Cost of Issuance	-	0	0	0	0	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	\$ 2	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,364,528	\$ -	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	-	-	630,636	-	-	-	-	-	-	4,189,916	\$ -	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	\$ 630,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,359,306	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 636,045	\$ 12	\$ (204)	\$ (630,634)	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,222	-	-
Fund Balance - Beginning	\$ -	\$ 636,045	\$ 636,057	\$ 635,853	\$ 5,219	\$ 5,221	\$ 5,222	\$ 5,222	\$ 5,222	\$ 5,222	\$ -	\$ -	-
Fund Balance - Ending	\$ 636,045	\$ 636,057	\$ 635,853	\$ 5,219	\$ 5,221	\$ 5,222	\$ 5,222	\$ 5,222	\$ 5,222	\$ 5,222	\$ 5,222	\$ -	-