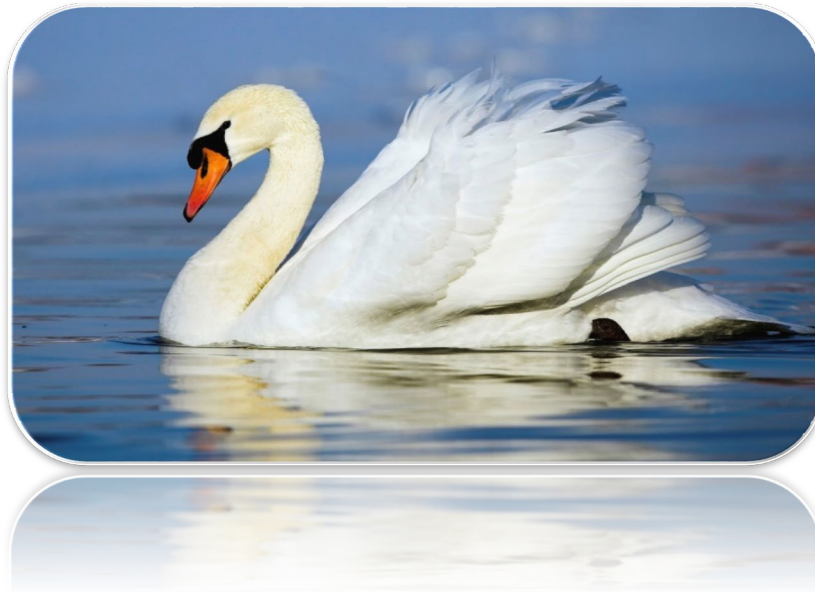


# RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - OCTOBER 2021

FISCAL YEAR 2022

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> 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 October 31, 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			
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 7,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,145
<b>Debt Service Fund</b>								
Interest Account		0	0	-	-			0
Sinking Account								-
Reserve Account		253,831	99,025	-	-			352,856
Revenue Account			0					0
Capitalized Interest		175,915	99,035	-	-			274,949
Prepayment Account			16,919					16,919
Construction Account				775,637	5,222			780,859
Cost of Issuance Account				-	-			-
<b>Due from Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	644,724		644,724
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	12,600,276		12,600,276
<b>Total Assets</b>	<u>\$ 7,145</u>	<u>\$ 429,746</u>	<u>\$ 214,979</u>	<u>\$ 775,637</u>	<u>\$ 5,222</u>	<u>\$ 13,245,000</u>		<u>\$ 14,677,729</u>

**River Landing Community Development District  
Balance Sheet  
for the Period Ending October 31, 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			
<b>Liabilities</b>								
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Developer</b>	3,194	-	-	-	-	-	-	3,194
<b>Due to Other Funds</b>	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>								
Current Portion						155,000		155,000
Long Term						\$13,090,000		13,090,000
<b>Total Liabilities</b>	<u>\$ 3,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,245,000</u>		<u>\$ 13,248,194</u>
<b>Fund Equity and Other Credits</b>								
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2021 (Unaudited)		429,744	214,978	775,634	5,222	-		1,425,577
Results from Current Operations		2	1	3	0	-		6
<b>Unassigned</b>								
Beginning: October 1, 2021 (Unaudited)	10,149							10,149
Results from Current Operations	(6,197)							(6,197)
<b>Total Fund Equity and Other Credits</b>	<u>\$ 3,951</u>	<u>\$ 429,746</u>	<u>\$ 214,979</u>	<u>\$ 775,637</u>	<u>\$ 5,222</u>	<u>\$ -</u>		<u>\$ 1,429,535</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 7,145</u>	<u>\$ 429,746</u>	<u>\$ 214,979</u>	<u>\$ 775,637</u>	<u>\$ 5,222</u>	<u>\$ 13,245,000</u>		<u>\$ 14,677,729</u>

**River Landing Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	N/A
<b>Interest</b>				
Interest - General Checking	-	-	-	N/A
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	-	-	163,735	0%
Special Assessments - Off-Roll	-	-	-	N/A
<b>Developer Contribution</b>	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,735</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	3,333	3,333	40,000	8%
<b>Financial and Administrative</b>				
Audit Services	-	-	5,000	0%
Accounting Services	1,333	1,333	16,000	8%
Assessment Roll Services	1,333	1,333	16,000	8%
Arbitrage Rebate Services	-	-	500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	2,000	0%
Trustee Services	-	-	4,300	0%
Dissemination Agent Services	-	-	5,000	0%
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	22	22	360	6%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	-	500	0%
<b>Computer Services - Website Development</b>	-	-	2,000	0%

Prepared by:

**JPWARD and Associates, LLC**

**River Landing Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Insurance</b>	-	-	5,500	0%
<b>Printing &amp; Binding</b>	-	-	400	0%
<b>Subscription &amp; Memberships</b>	175	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	-	15,000	0%
Legal - 2020 Bonds	-	-	-	N/A
<b>Other General Government Services</b>				
Engineering Services	-	-	1,000	0%
Contingencies	-	-	-	N/A
Other Current Charges	-	-	-	N/A
<b>Other Physical Environment</b>				
Repairs and Maintenance				
Naturalized Area Maintenance	-	-	50,000	0%
<b>Road &amp; Street Facilities</b>				
Capital Improvements	-	-	-	N/A
Street Lights Purchase	-	-	-	N/A
Street Lights Installation	-	-	-	N/A
<b>Reserves</b>	-	-	-	N/A
Operational Reserve (Future Years)	-	-	-	N/A
<b>Other Fees and Charges</b>	-	-	-	N/A
Discounts/Collection Fees	-	-	-	
<b>Sub-Total:</b>	<b>6,197</b>	<b>6,197</b>	<b>163,735</b>	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 6,197</b>	<b>\$ 6,197</b>	<b>\$ 163,735</b>	N/A
Net Increase/ (Decrease) in Fund Balance	(6,197)	(6,197)	-	
Fund Balance - Beginning	10,149	10,149	-	
<b>Fund Balance - Ending</b>	<b>\$ 3,951</b>	<b>3,951</b>	<b>\$ -</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2020A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	-	160,747	0%
<b>Interest Income</b>				
Interest Account	-	-	-	N/A
Sinking Fund Account	-	-	-	N/A
Reserve Account	1	1	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
Capitalized Interest Account	1	1	-	N/A
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	-	-	509,984	0%
Special Assessments - Off Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
<b>Debt Proceeds</b>				
	-	-	-	N/A
<b>Intragovernmental Transfer In</b>				
	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 670,731</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2020A	-	-	155,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2020A	-	-	-	N/A
<b>Interest Expense</b>				
Series 2020A	-	-	351,788	0%
<b>Unamortized Premium/Discount on Bonds Payable</b>				
	-	-	-	N/A
<b>Underwriter's Discount</b>				
	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>				
	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 506,788</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	2	2	3,196	
Fund Balance - Beginning	429,744	429,744	-	
<b>Fund Balance - Ending</b>	<b>\$ 429,746</b>	<b>429,746</b>	<b>\$ 3,196</b>	

Prepared by:

**JPWARD and Associates, LLC**

**River Landing Community Development District**  
**Debt Service Fund - Series 2020B**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	-	90,497	0%
<b>Interest Income</b>				
Interest Account	-	-	-	N/A
Sinking Fund Account	-	-	-	N/A
Reserve Account	0	0	-	N/A
Prepayment Account	0	0	-	N/A
Revenue Account	-	-	-	N/A
Capitalized Interest Account	0	0	-	N/A
<b>Special Assessments - Prepayments</b>				
Special Assessments - On Roll	-	-	-	N/A
Special Assessments - Off Roll	-	-	99,025	0%
Special Assessments - Prepayments	-	-	-	N/A
<b>Debt Proceeds</b>	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 189,522</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2020B	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>				
Series 2020B	-	-	-	N/A
<b>Interest Expense</b>				
Series 2020B	-	-	189,522	0%
<b>Unamortized Premium/Discount on Bonds Payable</b>				
	-	-	-	N/A
<b>Underwriters Discount</b>				
	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>				
	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,522</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1	1	-	
Fund Balance - Beginning	214,978	214,978	-	
<b>Fund Balance - Ending</b>	<b>\$ 214,979</b>	<b>\$ 214,979</b>	<b>\$ -</b>	

Prepared by:

**JPWARD and Associates, LLC**



**River Landing Community Development District  
Capital Projects Fund - Series 2020A  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	-	-	\$ -	N/A
<b>Interest Income</b>				
Construction Account	3	3	\$ -	N/A
Cost of Issuance	-	-	\$ -	N/A
<b>Debt Proceeds</b>	-	-	\$ -	N/A
<b>Developer Contributions</b>	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>N/A</u>
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	-	-	\$ -	N/A
<b>Other Contractual Services</b>				
Trustee Services	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>	-	-	\$ -	N/A
<b>Capital Outlay</b>				
Water-Sewer Combination	-	-	\$ -	N/A
Stormwater Management	-	-	\$ -	N/A
Landscaping	-	-	\$ -	N/A
Roadway Improvement	-	-	\$ -	N/A
<b>Cost of Issuance</b>				
Legal - Series 2020A Bonds	-	-	\$ -	N/A
<b>Underwriter's Discount</b>	-	-	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 3	\$ 3	-	
Fund Balance - Beginning	<u>\$ 775,634</u>	<u>\$ 775,634</u>	<u>\$ -</u>	
<b>Fund Balance - Ending</b>	<u><u>\$ 775,637</u></u>	<u><u>\$ 775,637</u></u>	<u><u>\$ -</u></u>	

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 October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	-	-	\$ -	N/A
<b>Interest Income</b>				
Construction Account	0	0	\$ -	N/A
Cost of Issuance	-	-	\$ -	N/A
<b>Debt Proceeds</b>	-	-	\$ -	N/A
<b>Developer Contributions</b>	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	\$ 0	\$ 0	\$ -	N/A
<b>Expenditures and Other Uses</b>				
<b>Executive</b>				
Professional Management	-	-	\$ -	N/A
<b>Other Contractual Services</b>				
Trustee Services	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>	-	-	\$ -	N/A
<b>Capital Outlay</b>				
Water-Sewer Combination	-	-	\$ -	N/A
Stormwater Management	-	-	\$ -	N/A
Landscaping	-	-	\$ -	N/A
Roadway Improvement	-	-	\$ -	N/A
<b>Cost of Issuance</b>				
Legal - Series 2020B Bonds	-	-	\$ -	N/A
<b>Underwriter's Discount</b>	-	-	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 0	\$ 0	-	
Fund Balance - Beginning	\$ 5,222	\$ 5,222	\$ -	
<b>Fund Balance - Ending</b>	\$ 5,222	\$ 5,222	\$ -	

Prepared by:

**JPWARD and Associates, LLC**