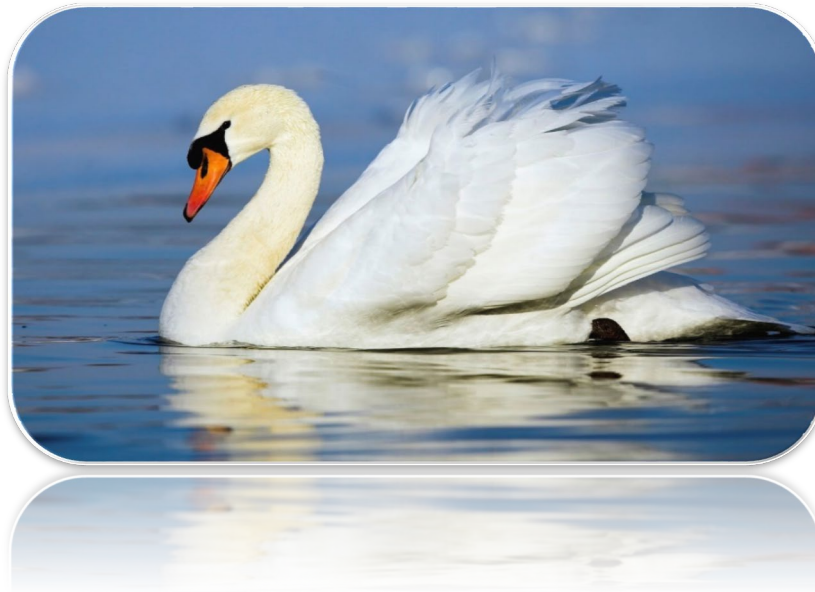


RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2021

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 December 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			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 799,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799,654
Debt Service Fund								
Interest Account		-	-	-	-			-
Sinking Account								-
Reserve Account		253,831	98,706					352,538
Revenue Account		416,085	0					416,086
Capitalized Interest		-	-					-
Prepayment Account			109,881					109,881
Construction Account				775,667	5,233			780,900
Cost of Issuance Account								-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	878,505		878,505
Amount to be Provided by Debt Service Funds	-	-	-	-	-	12,351,495		12,351,495
Total Assets	<u>\$ 799,654</u>	<u>\$ 669,917</u>	<u>\$ 208,588</u>	<u>\$ 775,667</u>	<u>\$ 5,233</u>	<u>\$ 13,230,000</u>		<u>\$ 15,689,059</u>

**River Landing Community Development District
Balance Sheet
for the Period Ending December 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			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	3,194	-	-	-	-	-	-	3,194
Due to Other Funds	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion						155,000		155,000
Long Term						\$13,075,000		13,075,000
Total Liabilities	<u>\$ 3,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,230,000</u>		<u>\$ 13,233,194</u>
Fund Equity and Other Credits								
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Unaudited)		429,744	214,978	775,634	5,222	-		1,425,577
Results from Current Operations		240,173	(6,390)	33	11	-		233,828
Unassigned								
Beginning: October 1, 2021 (Unaudited)	10,149							10,149
Results from Current Operations	786,311							786,311
Total Fund Equity and Other Credits	<u>\$ 796,460</u>	<u>\$ 669,917</u>	<u>\$ 208,588</u>	<u>\$ 775,667</u>	<u>\$ 5,233</u>	<u>\$ -</u>		<u>\$ 2,455,865</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 799,654</u>	<u>\$ 669,917</u>	<u>\$ 208,588</u>	<u>\$ 775,667</u>	<u>\$ 5,233</u>	<u>\$ 13,230,000</u>		<u>\$ 15,689,059</u>

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

Description	October	November	December	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	133,565	163,735	82%
Special Assessments - Off-Roll	-	-	-	-	-	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	\$ 824,583	\$ 163,735	N/A
Expenditures and Other Uses						
Executive						
Professional Management	3,333	3,333	3,333	10,000	40,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	5,000	0%
Accounting Services	1,333	1,333	1,333	4,000	16,000	25%
Assessment Roll Services	1,333	1,333	1,333	4,000	16,000	25%
Arbitrage Rebate Services	-	-	-	-	500	0%
Other Contractual Services						
Legal Advertising	-	-	-	-	2,000	0%
Trustee Services	-	-	-	-	4,300	0%
Dissemination Agent Services	-	-	600	600	5,000	12%
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	22	25	27	74	360	20%
Communications & Freight Services						
Postage, Freight & Messenger	-	-	11	11	500	2%
Computer Services - Website Development	-	-	-	-	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 December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Insurance	-	-	9,972	9,972	5,500	181%
Printing & Binding	-	-	194	194	400	48%
Subscription & Memberships	175	-	-	175	175	100%
Legal Services						
Legal - General Counsel	-	-	4,806	4,806	15,000	32%
Legal - 2020 Bonds	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services	-	-	4,440	4,440.00	1,000	444%
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	-	-	-	-	-	N/A
Operational Reserve (Future Years)	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	-	-
Sub-Total:	6,197	6,025	26,050	38,271	163,735	N/A
Total Expenditures and Other Uses:	\$ 6,197	\$ 6,025	\$ 26,050	\$ 38,271	\$ 163,735	N/A
Net Increase/ (Decrease) in Fund Balance	(6,197)	1,905	790,603	786,311	-	
Fund Balance - Beginning	10,149	3,951	5,856	10,149	-	
Fund Balance - Ending	\$ 3,951	\$ 5,856	\$ 796,460	796,460	\$ -	

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	160,747	0%
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	N/A
Capitalized Interest Account	1	1	-	1	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	-	6,144	409,942	416,085	509,984	82%
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	\$ 416,090	\$ 670,731	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2020A	-	-	-	-	155,000	0%
Principal Debt Service - Early Redemptions						
Series 2020A	-	-	-	-	-	N/A
Interest Expense						
Series 2020A	-	175,894	-	175,894	351,788	50%
Unamortized Premium/Discount on Bonds Payable						
Underwriter's Discount	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)						
	-	23	1	24	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 175,916	\$ 1	175,917	\$ 506,788	N/A
Net Increase/ (Decrease) in Fund Balance	2	(169,771)	409,942	240,173	3,196	
Fund Balance - Beginning	429,744	429,746	259,975	429,744	-	
Fund Balance - Ending	\$ 429,746	\$ 259,975	\$ 669,917	669,917	\$ 3,196	

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 December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	90,497	0%
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account	0	0	-	1	-	N/A
Prepayment Account	0	0	0	0	-	N/A
Revenue Account	-	-	0	0	-	N/A
Capitalized Interest Account	0	0	-	1	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	99,025	0%
Special Assessments - Prepayments	-	52,447	55,197	107,644	-	N/A
Debt Proceeds						
	-	-	-	-	-	N/A
Intragovernmental Transfer In						
	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1	\$ 52,448	\$ 55,197	\$ 107,647	\$ 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	-	15,000	-	N/A
Interest Expense						
Series 2020B	-	99,025	-	99,025	189,522	52%
Unamortized Premium/Discount on Bonds Payable						
	-	-	-	-	-	N/A
Underwriters Discount						
	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)						
	-	11	0	11	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 114,036	\$ 0	\$ 114,036	\$ 189,522	N/A
Net Increase/ (Decrease) in Fund Balance	1	(61,587)	55,197	(6,390)	-	
Fund Balance - Beginning	214,978	214,979	153,391	214,978	-	
Fund Balance - Ending	\$ 214,979	\$ 153,391	\$ 208,588	\$ 208,588	\$ -	

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 December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	-	-	-	-	\$ -	N/A
Interest Income						
Construction Account	3	3	3	10	\$ -	N/A
Cost of Issuance	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	\$ -	N/A
Developer Contributions	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	23	1	24	\$ -	N/A
Total Revenue and Other Sources:	\$ 3	\$ 26	\$ 4	\$ 33	\$ -	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	\$ 3	\$ 26	\$ 4	\$ 33	-	-
Fund Balance - Beginning	\$ 775,634	\$ 775,637	\$ 775,663	\$ 775,634	\$ -	-
Fund Balance - Ending	\$ 775,637	\$ 775,663	\$ 775,667	\$ 775,667	\$ -	-

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 December 31, 2021**

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

Prepared by:

JPWARD and Associates, LLC