

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2022

FISCAL YEAR 2023

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 November 30, 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	\$ 31,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,762
Debt Service Fund								
Interest Account			-	-	-			-
Sinking Account		0						0
Reserve Account		253,831	87,444	-	-			341,275
Revenue Account		13,804	1,896					15,700
Capitalized Interest		-	-	-	-			-
Prepayment Account			-					-
Construction Account					2	5,238		5,240
Cost of Issuance Account					-	-		-
Due from Other Funds								
General Fund	-	6,721	0	-	-	-		6,721
Debt Service Fund(s)	-	-	-	-	-	-		-
Accounts Receivable	-	-	-	-	-	-		-
Assessments Receivable	-	-	-	-	-	-		-
Amount Available in Debt Service Funds	-	-	-	-	-	363,696		363,696
Amount to be Provided by Debt Service Funds	-	-	-	-	-	11,971,304		11,971,304
Total Assets	\$ 31,762	\$ 274,356	\$ 89,340	\$ 2	\$ 5,238	\$ 12,335,000		\$ 12,735,698

**River Landing Community Development District
Balance Sheet
for the Period Ending November 30, 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	-	-	-	169,071	-	-	-	169,071
Due to Other Funds	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	6,721	-	-	-	-	-	-	6,721
Bonds Payable								
Current Portion								-
Series 2020A						\$ 160,000		160,000
Series 2020B						\$ -		-
Long Term								-
Series 2020A						\$ 8,270,000		8,270,000
Series 2020B						\$ 3,905,000		3,905,000
Total Liabilities	\$ 6,721	\$ -	\$ -	\$ 169,071	\$ -	\$ 12,335,000		\$ 12,510,792
Fund Equity and Other Credits								
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Unaudited)		441,203	386,782	(169,071)	5,237	-		664,151
Results from Current Operations		(166,847)	(297,442)	2	1	-		(464,286)
Unassigned								
Beginning: October 1, 2021 (Unaudited)	2,899							2,899
Results from Current Operations	22,142							22,142
Total Fund Equity and Other Credits	\$ 25,041	\$ 274,356	\$ 89,340	\$ (169,068)	\$ 5,238	\$ -		\$ 224,907
Total Liabilities, Fund Equity and Other Credits	\$ 31,762	\$ 274,356	\$ 89,340	\$ 2	\$ 5,238	\$ 12,335,000		\$ 12,735,698

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	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	-	2,512	2,512	190,675	1%
Special Assessments - Off-Roll	-	45,000	45,000	-	N/A
Developer Contribution	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 47,512	\$ 47,512	\$ 190,675	N/A
Expenditures and Other Uses					
Executive					
Professional Management	3,417	3,417	6,833	41,000	17%
Financial and Administrative					
Audit Services	-	-	-	5,200	0%
Accounting Services	2,125	2,125	4,250	25,500	17%
Assessment Roll Services	1,417	1,417	2,833	17,000	17%
Arbitrage Rebate Services	-	-	-	1,000	0%
Other Contractual Services					
Legal Advertising	-	366	366	1,500	24%
Trustee Services	-	-	-	4,300	0%
Dissemination Agent Services	-	-	-	5,000	0%
Bond Amortization Schedules	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	21	21	42	350	12%
Communications & Freight Services					
Postage, Freight & Messenger	-	31	31	250	12%

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River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	-	1,500	0%
Insurance	-	10,840	10,840	15,000	72%
Printing & Binding	-	-	-	400	0%
Subscription & Memberships	-	175	175	175	100%
Legal Services					
Legal - General Counsel	-	-	-	15,000	0%
Legal - 2020 Bonds	-	-	-	-	N/A
Other General Government Services					
Engineering Services	-	-	-	7,500	0%
Stormwater Needs Analysis	-	-	-	-	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	-	-	-	-	N/A
Operational Reserve (Future Years)	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	
Sub-Total:	6,979	18,391	25,370	190,675	N/A
Total Expenditures and Other Uses:	\$ 6,979	\$ 18,391	\$ 25,370	\$ 190,675	N/A
Net Increase/ (Decrease) in Fund Balance	(6,979)	29,121	22,142	-	

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Fund Balance - Beginning	2,899	(4,080)	2,899	-	
Fund Balance - Ending	\$ (4,080)	\$ 25,041	25,041	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	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	1	1	2	-	N/A
Capitalized Interest Account	-	-	-	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	-	6,720	6,720	509,959	1%
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
	-	-	-	-	N/A
Intragovernmental Transfer In					
	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2	\$ 6,722	\$ 6,724	\$ 509,959	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2020A	-	-	-	160,000	0%
Principal Debt Service - Early Redemptions					
Series 2020A	-	-	-	-	N/A
Interest Expense					
Series 2020A	-	173,569	173,569	347,138	50%
Unamortized Premium/Discount on Bonds Payable					
	-	-	-	-	N/A
Underwriter's Discount					
	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)					
	1	1	2	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 173,570	\$ 173,571	\$ 507,138	N/A
Net Increase/ (Decrease) in Fund Balance	2	(166,848)	(166,847)	2,821	
Fund Balance - Beginning	441,203	441,205	441,203	-	
Fund Balance - Ending	\$ 441,205	\$ 274,357	274,356	\$ 2,821	

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River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	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	1	1	-	N/A
Revenue Account	0	0	1	-	N/A
Capitalized Interest Account	-	-	-	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	197,413	0%
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
	-	-	-	-	N/A
Intragovernmental Transfer In					
	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1	\$ 2	\$ 3	\$ 287,910	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2020B	-	-	-	-	N/A
Principal Debt Service - Early Redemptions					
Series 2020B	-	210,000	210,000	-	N/A
Interest Expense					
Series 2020B	-	87,444	87,444	197,413	44%
Unamortized Premium/Discount on Bonds Payable					
	-	-	-	-	N/A
Underwriters Discount					
	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)					
	0	0	1	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 297,444	\$ 297,445	\$ 197,413	N/A
Net Increase/ (Decrease) in Fund Balance	1	(297,442)	(297,442)	90,497	
Fund Balance - Beginning	386,782	386,783	386,782	-	
Fund Balance - Ending	\$ 386,783	\$ 89,341	\$ 89,340	\$ 90,497	

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**River Landing Community Development District
Capital Projects Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	-	-	-	\$ -	N/A
Interest Income					
Construction Account	0	-	0	\$ -	N/A
Cost of Issuance	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	\$ -	N/A
Developer Contributions	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	1	1	2	\$ -	N/A
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ 2	\$ -	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	\$ 1	\$ 1	\$ 2	-	
Fund Balance - Beginning	\$ (169,071)	\$ (169,069)	\$ (169,071)	\$ -	
Fund Balance - Ending	\$ (169,069)	\$ (169,068)	\$ (169,068)	\$ -	

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**River Landing Community Development District
Capital Projects Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	-	-	-	\$ -	N/A
Interest Income					
Construction Account	0	0	0	\$ -	N/A
Cost of Issuance	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	\$ -	N/A
Developer Contributions	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	0	0	1	\$ -	N/A
Total Revenue and Other Sources:	\$ 0	\$ 0	\$ 1	\$ -	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	\$ 0	\$ 1	-	
Fund Balance - Beginning	\$ 5,237	\$ 5,237	\$ 5,237	\$ -	
Fund Balance - Ending	\$ 5,237	\$ 5,238	\$ 5,238	\$ -	

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