

# RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - NOVEMBER 2023

FISCAL YEAR 2024

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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 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**River Landing Community Development District  
Balance Sheet  
for the Period Ending November 30, 2023**

	Governmental Funds							Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds				
	General Fund	Series 2020A	Series 2020B	Series 2023	Series 2020A	Series 2020B	Series 2023		
<b>Assets</b>									
<b>Cash and Investments</b>									
General Fund - Invested Cash	\$ 89,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,407
<b>Debt Service Fund</b>									
Interest Account	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,831	65,875	\$ -	-	-	\$ -	-	319,706
Reserve Account 2023A	-	-	-	135,006	-	-	\$ -	-	135,006
Reserve Account 2023B	-	-	-	204,891	-	-	\$ -	-	204,891
Revenue Account	-	62,888	4,378	\$ 11,861	-	-	\$ -	-	79,128
Capitalized Interest	-	-	-	\$ -	-	-	\$ -	-	-
Capitalized Interest 2023A	-	-	-	3,784	-	-	\$ -	-	3,784
Capitalized Interest 2023B	-	-	-	6,414	-	-	\$ -	-	6,414
Prepayment Account	-	-	278,409	\$ -	-	-	\$ -	-	278,409
Construction Account	-	-	-	\$ -	7,904	7,671	\$ 2,347,248	-	2,362,822
Cost of Issuance Account	-	-	-	\$ -	-	-	\$ -	-	-
<b>Due from Other Funds</b>									
General Fund	-	1,261	-	667	-	-	-	-	1,928
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
<b>Accounts Receivable</b>									
<b>Assessments Receivable</b>									
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	-	-	666,643	666,643
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	-	10,893,357	10,893,357
<b>Total Assets</b>	<b>\$ 89,407</b>	<b>\$ 317,980</b>	<b>\$ 348,662</b>	<b>\$ 362,624</b>	<b>\$ 7,904</b>	<b>\$ 7,671</b>	<b>\$ 2,347,248</b>	<b>\$ 11,560,000</b>	<b>\$ 15,041,496</b>

**River Landing Community Development District  
Balance Sheet  
for the Period Ending November 30, 2023**

	Governmental Funds							Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds				
	General Fund	Series 2020A	Series 2020B	Series 2023	Series 2020A	Series 2020B	Series 2023		
<b>Liabilities</b>									
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Developer</b>	-	-	-	\$ -	-	-	-	-	-
<b>Due to Other Funds</b>	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	\$ -	-	-	-	-	-
Debt Service Fund(s)	1,928	-	-	-	-	-	-	-	1,928
<b>Bonds Payable</b>									
Current Portion									-
Series 2020A	-	-	-	-	-	-	-	\$ -	-
Series 2020B	-	-	-	-	-	-	-	\$ 480,000	480,000
Long Term									-
Series 2020A	-	-	-	-	-	-	-	\$ 8,110,000	8,110,000
Series 2020B	-	-	-	-	-	-	-	\$ 2,970,000	2,970,000
<b>Total Liabilities</b>	<u>\$ 1,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,560,000</u>	<u>\$ 11,561,928</u>
<b>Fund Equity and Other Credits</b>									
<b>Fund Balance</b>									
<b>Restricted</b>									
Beginning: October 1, 2023 (Unaudited)	-	463,601	566,162	599,609	5,580	7,003	2,324,877	-	3,966,832
Results from Current Operations	-	(145,620)	(217,499)	(236,985)	2,324	668	22,370	-	(574,743)
<b>Unassigned</b>									
Beginning: October 1, 2023 (Unaudited)	105,813	-	-	-	-	-	-	-	105,813
Results from Current Operations	(18,334)	-	-	-	-	-	-	-	(18,334)
<b>Total Fund Equity and Other Credits</b>	<u>\$ 87,479</u>	<u>\$ 317,980</u>	<u>\$ 348,662</u>	<u>\$ 362,624</u>	<u>\$ 7,904</u>	<u>\$ 7,671</u>	<u>\$ 2,347,248</u>	<u>\$ -</u>	<u>\$ 3,479,568</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 89,407</u>	<u>\$ 317,980</u>	<u>\$ 348,662</u>	<u>\$ 362,624</u>	<u>\$ 7,904</u>	<u>\$ 7,671</u>	<u>\$ 2,347,248</u>	<u>\$ 11,560,000</u>	<u>\$ 15,041,496</u>

**River Landing Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>					
Interest - General Checking	-	-	-	-	N/A
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	-	11,823	11,823	267,979	4%
Special Assessments - Off-Roll	-	-	-	-	N/A
Developer Contribution	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 11,823</b>	<b>\$ 11,823</b>	<b>\$ 267,979</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	3,500	3,500	7,000	42,000	17%
<b>Financial and Administrative</b>					
Audit Services	-	-	-	8,300	0%
Accounting Services	2,375	2,375	4,750	28,500	17%
Assessment Roll Services	2,292	2,292	4,583	27,500	17%
Arbitrage Rebate Services	-	-	-	2,000	0%
<b>Other Contractual Services</b>					
Legal Advertising	-	-	-	1,500	0%
Trustee Services	-	-	-	8,600	0%
Dissemination Agent Services	-	-	-	6,000	0%
Bond Amortization Schedules	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	37	71	108	350	31%
<b>Communications &amp; Freight Services</b>					
Postage, Freight & Messenger	-	-	-	250	0%

Prepared by:

**JPWARD and Associates, LLC**

**River Landing Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Computer Services - Website Development</b>	-	-	-	1,500	0%
<b>Insurance</b>	12,618	-	12,618	13,000	97%
<b>Printing &amp; Binding</b>	-	-	-	100	0%
<b>Subscription &amp; Memberships</b>	-	175	175	175	100%
<b>Legal Services</b>					
Legal - General Counsel	-	923	923	10,000	9%
Legal - 2020 Bonds	-	-	-	-	N/A
<b>Other General Government Services</b>					
Engineering Services	-	-	-	5,000	0%
Stormwater Needs Analysis	-	-	-	-	N/A
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)	-	-	-	50,000	0%
<b>Other Fees and Charges</b>	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	
<b>Sub-Total:</b>	<b>20,821</b>	<b>9,336</b>	<b>30,157</b>	<b>254,775</b>	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 20,821</b>	<b>\$ 9,336</b>	<b>\$ 30,157</b>	<b>\$ 254,775</b>	N/A
Net Increase/ (Decrease) in Fund Balance	(20,821)	2,487	(18,334)	13,204	

**River Landing Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Fund Balance - Beginning	105,813	84,992	105,813	-	
<b>Fund Balance - Ending</b>	<b>\$ 84,992</b>	<b>\$ 87,479</b>	<b>87,479</b>	<b>\$ 13,204</b>	

**River Landing Community Development District**  
**Debt Service Fund - Series 2020A**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account	1,116	1,154	2,270	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	922	957	1,879	-	N/A
Capitalized Interest Account	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>					
Special Assessments - On Roll	-	23,669	23,669	545,459	4%
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>\$ 2,038</b>	<b>\$ 25,780</b>	<b>\$ 27,818</b>	<b>\$ 545,459</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Debt Service</b>					
<b>Principal Debt Service - Mandatory</b>					
Series 2020A	-	-	-	165,000	0%
<b>Principal Debt Service - Early Redemptions</b>					
Series 2020A	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2020A	-	171,169	171,169	342,338	50%
<b>Unamortized Premium/Discount on Bonds Payable</b>					
	-	-	-	35,514	0%
<b>Underwriter's Discount</b>					
	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>					
	1,116	1,154	2,270	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 1,116</b>	<b>\$ 172,322</b>	<b>\$ 173,438</b>	<b>\$ 542,852</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	922	(146,542)	(145,620)	2,607	
Fund Balance - Beginning	463,601	464,523	463,601	-	
<b>Fund Balance - Ending</b>	<b>\$ 464,523</b>	<b>\$ 317,980</b>	<b>317,980</b>	<b>\$ 2,607</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 November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account	305	299	604	-	N/A
Prepayment Account	1,922	2,184	4,106	-	N/A
Revenue Account	86	186	272	-	N/A
Capitalized Interest Account	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>					
Special Assessments - On Roll	-	-	-	-	N/A
Special Assessments - Off Roll	46,110	-	46,110	160,438	29%
Special Assessments - Prepayments	-	277,887	277,887	-	N/A
<b>Debt Proceeds</b>					
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 48,424</b>	<b>\$ 280,556</b>	<b>\$ 328,980</b>	<b>\$ 160,438</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	-	480,000	480,000	-	N/A
<b>Interest Expense</b>					
Series 2020B	-	65,875	65,875	160,438	41%
<b>Unamortized Premium/Discount on Bonds Payable</b>					
	-	-	-	-	N/A
<b>Underwriters Discount</b>					
	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	305	299	604	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 305</b>	<b>\$ 546,174</b>	<b>\$ 546,479</b>	<b>\$ 160,438</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	48,119	(265,618)	(217,499)	-	
Fund Balance - Beginning	566,162	614,281	566,162	-	
<b>Fund Balance - Ending</b>	<b>\$ 614,281</b>	<b>\$ 348,662</b>	<b>\$ 348,662</b>	<b>\$ -</b>	

Prepared by:

**JPWARD and Associates, LLC**

**River Landing Community Development District**  
**Debt Service Fund - Series 2023**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account 2023A	594	614	1,207	-	N/A
Reserve Account 2023B	901	931	1,832	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account 2023A	393	411	804	-	N/A
Capitalized Interest Account 2023B	747	780	1,528	-	N/A
<b>Special Assessments - Prepayments</b>					
Special Assessments - On Roll	-	12,528	12,528	288,914	4%
Special Assessments - Off Roll	-	-	-	106,126	0%
Special Assessments - Prepayments	-	-	-	-	N/A
<b>Debt Proceeds</b>					
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,635</b>	<b>\$ 15,265</b>	<b>\$ 17,900</b>	<b>\$ 395,040</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Debt Service</b>					
<b>Principal Debt Service - Mandatory</b>					
Series 2020B	-	-	-	55,000	0%
<b>Principal Debt Service - Early Redemptions</b>					
Series 2020B	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2020B	-	253,340	253,340	194,597	130%
<b>Unamortized Premium/Discount on Bonds Payable</b>					
	-	-	-	18,901	0%
<b>Underwriters Discount</b>					
	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>					
	-	1,545	1,545	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 254,885</b>	<b>\$ 254,885</b>	<b>\$ 268,498</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	2,635	(239,620)	(236,985)	126,542	
Fund Balance - Beginning	599,609	602,244	599,609	-	
<b>Fund Balance - Ending</b>	<b>\$ 602,244</b>	<b>\$ 362,624</b>	<b>\$ 362,624</b>	<b>\$ 126,542</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 November 30, 2023**

Description	October	November	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	24	30	54	\$ -	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>	1,116	1,154	2,270	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	\$ 1,140	\$ 1,184	\$ 2,324	\$ -	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 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>	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1,140	\$ 1,184	\$ 2,324	-	
Fund Balance - Beginning	\$ 5,580	\$ 6,720	\$ 5,580	\$ -	
<b>Fund Balance - Ending</b>	\$ 6,720	\$ 7,904	\$ 7,904	\$ -	

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 November 30, 2023**

Description	October	November	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	31	33	64	\$ -	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>	305	299	604	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	\$ 336	\$ 333	\$ 668	\$ -	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	\$ 336	\$ 333	\$ 668	-	-
Fund Balance - Beginning	\$ 7,003	\$ 7,338	\$ 7,003	\$ -	-
<b>Fund Balance - Ending</b>	\$ 7,338	\$ 7,671	\$ 7,671	\$ -	-

Prepared by:

**JPWARD and Associates, LLC**

**River Landing Community Development District**  
**Capital Projects Fund - Series 2023**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
Carryforward	-	-	-	\$ -	N/A
<b>Interest Income</b>					
Construction Account	10,217	10,609	20,826	\$ -	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>	-	1,545	1,545	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 10,217</b>	<b>\$ 12,153</b>	<b>\$ 22,370</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>					
Trustee Services	-	-	-	\$ -	N/A
<b>Other General Government Services</b>					
Engineering 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 2023 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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 10,217	\$ 12,153	\$ 22,370	-	-
Fund Balance - Beginning	\$ 2,324,877	\$ 2,335,094	\$ 2,324,877	-	-
<b>Fund Balance - Ending</b>	<b>\$ 2,335,094</b>	<b>\$ 2,347,248</b>	<b>\$ 2,347,248</b>	<b>\$ -</b>	<b>-</b>

Prepared by:

**JPWARD and Associates, LLC**