

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



AGENDA

APRIL 10, 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

April 3, 2024

Board of Supervisors

River Landing Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the River Landing Community Development District will be held on **Wednesday, April 10, 2024 at 10:00 A.M.** at the **Rivers Edge Sales Center, 2542 Meander Cove, Wesley Chapel, Florida 33543.**

The following Webex link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/j.php?MTID=m8d22de5e951871c6f987017847fd4c1f>

Code: **2330 350 2463**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2330 350 2463**, password **Jpward (579274)** to join the meeting.

Agenda

1. Call to order & roll call.
2. Acceptance of the Resignation of Mr. Robert Lee from Seat 2 effective December 15, 2023, whose term is set to expire November 2024, and Mr. Travis Stagnitta from Seat 3 effective April 2, 2024, whose term is set to expire November 2024.
 - a) Appointment of individual to fill Seats 2 and 3.
 - b) Oath of Office.
 - c) Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - d) Sample of E-filed Form 1 – Statement of Financial Interests. (2024 Changes to the Law and filing requirements)
3. Consideration of **Resolution 2024-1**, a resolution of the Board of Supervisors re-designation the officers of the River Landing Community Development District
4. Consideration of Minutes:
 - I. June 27, 2023 – Public Hearings and Regular Meeting Minutes.
5. Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2023.

6. Consideration of **Resolution 2024-2**, a Resolution of the Board of Supervisors Confirming and approving the actions of the Chairman and District Staff regarding the acquisition of certain River Landing Phases 1b, 2 and 3 Stormwater Improvements; and addressing severability and an effective date.
7. Consideration of **Resolution 2024-3**, a Resolution of the Board of Supervisors Reaffirming, Restating and Re-Establishing the District's adoption of an Electronic Records Policy and a policy on the use of Electronic Signatures; addressing severability, conflicts, and an effective date.
8. Consideration of **Resolution 2024-4**, a Resolution of the Board of Supervisors Approving the Proposed Fiscal Year 2025 Budget and setting the Public Hearing on **Tuesday, June 18, 2024, at 11:00 A.M.** at the **Rivers Edge Sales Center, 2542 Meander Cove, Wesley Chapel, Florida 33543**.
9. Consideration of **Resolution 2024-5**, a Resolution of the Board of Supervisors Designating a date, time and location for a Landowners' Meeting and Election; Providing for publication; Establishing forms for the Landowner Election; and providing for severability and an effective date.
10. Staff Reports.
 - I. District Attorney.
 - a) New performance reporting requirements for CDDs.
 - II. District Engineer.
 - III. District Manager.
 - a) Update on Ethics training for Public Officials.
 - b) **Important Board Meeting Dates for Balance of Fiscal Year 2024:**
 - 1) Proposed – June 18, 2024, Public Hearings – Approval of Budget Fiscal Year 2025.
 - 2) Landowners Election – November 19, 2024 (Seat 1, 2, & 3).
 - c) Financial Statement for period ending January 31, 2024 (unaudited).
 - d) Financial Statement for period ending February 29, 2024 (unaudited).
 - e) Financial Statement for period ending March 31, 2024 (unaudited).
11. Supervisor's Requests and Audience Comments.
12. Adjournment.

Staff Review

The first order of business is the call to order and roll call.

The second order of business is administrative in nature and is to accept the resignations of Mr. Robert Lee from Seat 2, whose term expires November 2024 and Mr. Travis Stagnitta from Seat 3, Whose term expires November 2024. Mr. Lee's resignation is effective as of the date of his resignation, which was

December 15, 2023. Mr. Stagnitta’s resignation is effective as of the date of his resignation, which was April 2, 2024.

The next item deals with the replacement of Mr. Lee and Mr. Stagnitta. The District’s Charter, Chapter 190 F.S. provides the mechanism for which to replace any members who have resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning board member(s). Once the Board appoints individuals to fill the seats, I will take the opportunity to swear those individuals into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 – Statement of Financial Interests to now include the River Landing Community Development District. The amended form must be filed with the Florida State Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

The third order of business is consideration of **Resolution 2024-1**, a Resolution of the Board of Supervisors which re-designates the Officers of the District.

The current Officers of the District are as follows:

Chairperson	VACANT
Vice Chairperson	VACANT
Secretary/Treasurer	James Ward
Assistant Secretary	Michael Piendel
Assistant Secretary	David Wilson
Assistant Secretary	Matt Sawyer

The fourth order of business is the is the consideration of the Minutes from the River Landing Community Development District Board of Supervisors Public Hearings and Regular Meeting held on June 27, 2023.

The fifth order of business is the consideration and acceptance of the Audited Financial Statements for Fiscal Year 2023, covering the period October 1, 2022, through September 30, 2023. A representative of the Audit Firm Grau & Associates, Ben Steets, Audit Partner, will join the meeting to fully review the audit with the Board.

The sixth order of business is the consideration of **Resolution 2024-2**, a Resolution of the Board of Supervisors Confirming and Approving the actions of the Chairman and District Staff regarding the Acquisition of certain River Landing Phases 1b, 2 and 3 Stormwater Improvements; and addressing severability and an effective date.

The seventh order of business is the consideration of **Resolution 2024-3**, a Resolution of the Board of Supervisors Reaffirming, Restating and Re-Establishing the District's adoption of an Electronic Records Policy and a policy on the use of Electronic Signatures; addressing severability, conflicts, and an effective date.

The District is required to adopt policies and procedures to ensure compliance with the Records Management laws for governmental agencies, including CDD's, and to designate a Records Management Liaison Officer (RMLO) that is responsible for the records management systems implemented by the District.

Florida's Records Management Program is a cooperative effort between the Division of Library and Information Services/Bureau of Archives and Records Management and State and Local Government Agencies throughout the State of Florida. The goal of Florida's Records Management Program is to provide professional assistance to State and Local Government Agencies in managing the records and information required to conduct the business of government. Our society generates and processes information on an unprecedented scale, intensified by rapidly advancing technology and complicated by quickly evolving principles of law governing the legality and admissibility of records created or maintained by this technology.

Local governmental agencies must adhere to mandatory standards. One such mandatory standard is Rule 1B-26.003, Florida Administrative Code, Electronic Recordkeeping. This Rule provides standards for the creation, utilization, maintenance, retention, preservation, storage, and disposition of electronic records.

According to the Florida Department of State/Division of Library and Information Services, there are no current notices for Rules Changes for Records Management. However, past notices posted have been:

June 28, 2023 - Records Retention Scheduling and Disposition, Rule 1B-24.003: Adopted Rule

April 6, 2023 - Records Retention Scheduling and Disposition, Rule 1B-24.003: Notice of Proposed Rule

December 27, 2022 - Records Retention Scheduling and Disposition: 1B-24.003: Notice of Development of Rulemaking

Additional records information, as well as the above references, can be found at the Florida Department of State/Division of Library and Information Services website using the following link: <https://dos.fl.gov/library-archives/records-management/general-records-schedules/>

The eighth order of business is the consideration of **Resolution 2024-4**, a Resolution of the Board of Supervisors, which approves the proposed budget for Fiscal Year 2025 and sets the public hearing date, time, and location.

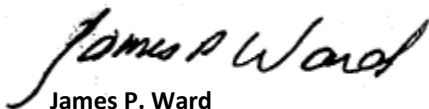
The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for **Tuesday, June 18, 2024, at 11:00 A.M.** at the **Rivers Edge Sales Center, 2542 Meander Cove, Wesley Chapel, Florida 33543.**

The ninth order of business are staff reports are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on (i) the remainder of the Fiscal Year 2024 meeting schedule, (ii) Financial Statements (unaudited) for the periods ending December 31, 2023, January 31, 2024, February 29, 2024, and March 31, 2024.

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Yours sincerely,

River Landing Community Development District



James P. Ward
District Manager

The proposed Fiscal Year 2024 meeting schedule is as follows:

<u>March 19, 2024</u>	<u>April 10, 2024, 10:00am</u>
<u>April 16, 2024</u>	<u>May 21, 2024</u>
<u>June 18, 2024</u>	<u>July 16, 2024</u>
<u>August 20, 2024</u>	<u>September 17, 2024</u>

Cori Dissinger

From: James Ward
Sent: Friday, December 15, 2023 12:26 PM
To: Cori Dissinger; Katherine Selchan
Subject: Fwd: River Landing CDD

James P. Ward
JPWard & Associates, LLC
2301 N.E. 37 Street
Fort Lauderdale, Florida 33308

Cell - (954) 658.4900

From: Robert Lee <robert.lee@taylormorrison.com>
Sent: Friday, December 15, 2023 10:28:13 AM
To: James Ward <JimWard@JPWardAssociates.com>
Cc: Travis Stagnitta <tstagnitta@taylormorrison.com>; David Wilson <DWilson2@taylormorrison.com>; Matt Sawyer <masawyer@taylormorrison.com>; Michael Piendel <MPiendel@taylormorrison.com>
Subject: River Landing CDD

Jim:
Please accept my resignation from the Riverlanding Community Development District Board effective today 12/15/2023.

Thank you,

Robert Lee

Land Development Manager | Tampa Division

T: robert.lee@taylormorrison.com
www.taylormorrison.com

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Cori Dissinger

From: Travis Stagnitta <tstagnitta@taylormorrison.com>
Sent: Tuesday, April 2, 2024 2:34 PM
To: Cori Dissinger
Cc: James Ward
Subject: RE: River Landing CDD - Letter of Resignation

Please consider this email as my resignation from the River Landing CDD.

Thanks,

Travis

Travis Stagnitta

BTR Land Development and Entitlements Director | Build to Rent Tampa

T: +18132108691 tstagnitta@taylormorrison.com
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From: Cori Dissinger <coridissinger@jpwardassociates.com>
Sent: Monday, April 1, 2024 4:51 PM
To: Travis Stagnitta <tstagnitta@taylormorrison.com>
Cc: James Ward <jimward@jpwardassociates.com>
Subject: River Landing CDD - Letter of Resignation

This message originated from outside of our organization

Good Afternoon Travis,

In looking through emails from the past month Jim and myself have not been able to find a resignation letter from you for the River Landing CDD. We received an email from you resigning from Artisan Lakes East, but not River Landing. If you wouldn't mind resending the email or I have attached a draft resignation letter that would just need the date added and your signature we would appreciate it.

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **River Landing Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **River Landing Community Development District**, Pasco County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA

COUNTY OF _____

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this _____ day of _____, 2024, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

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Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.]

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly

were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other

than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

V. PENALTIES

A. *Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics*

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. *Penalties for Candidates*

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000*, and triple the value of a gift received from a political committee.

C. *Penalties for Former Officers and Employees*

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. *Who Can Request an Opinion*

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. *How to Request an Opinion*

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. *How to Obtain Published Opinions*

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. *Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. *Confidentiality*

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report

with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

Real Property

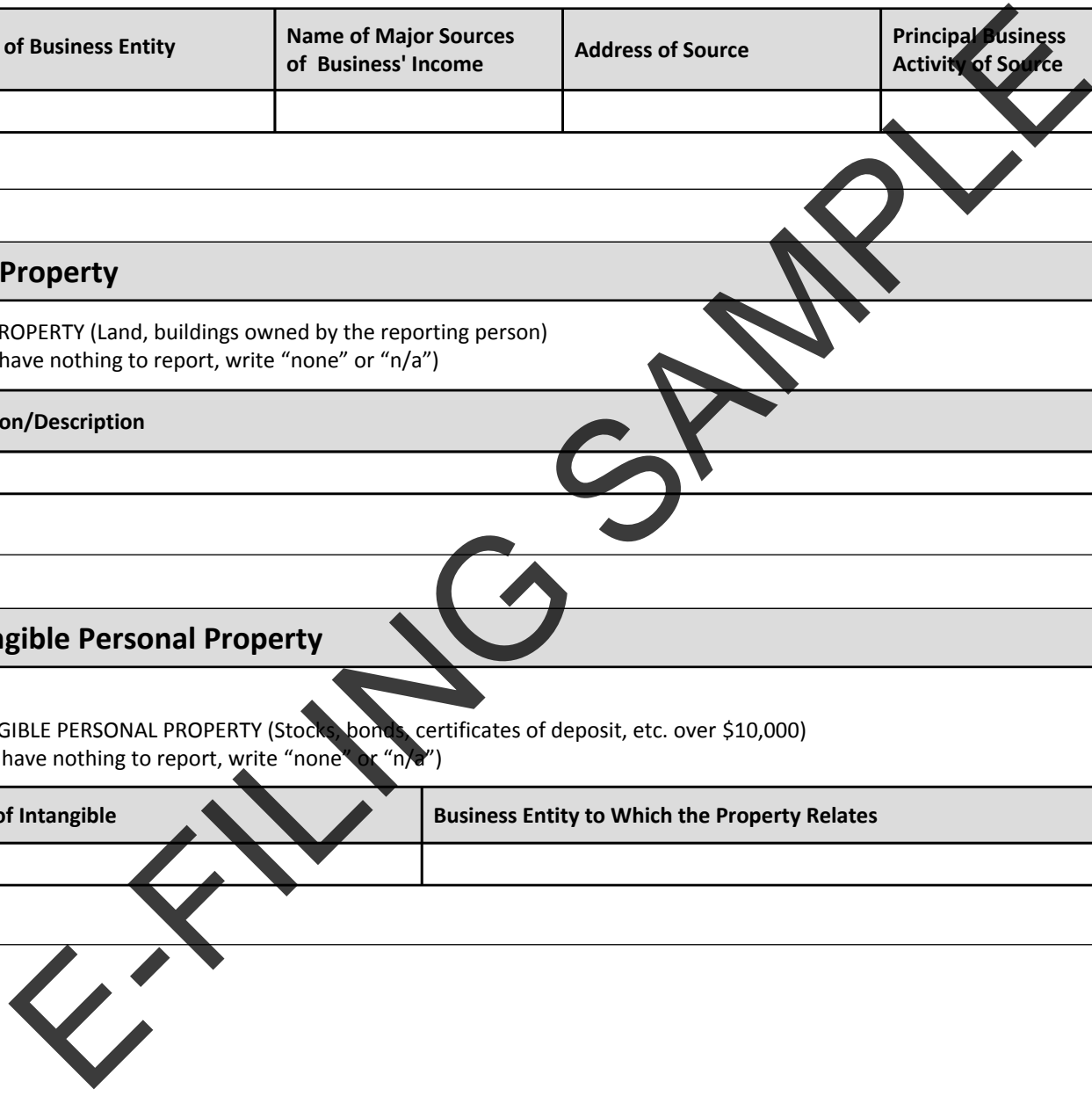
REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates



2023 Form 1 - Statement of Financial Interests

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILED SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

When To File:

Initially, each local officer/employee, state officer, and specified state employee must file within 30 days of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk;

appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[Required by s. 112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); *and*,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.].

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

RESOLUTION 2024-1

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the River Landing Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida, and:

WHEREAS, pursuant to Chapter 190, Florida Statutes, the Board of Supervisors (“Board”) shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

WHEREAS, the Board of Supervisors of the River Landing Community Development District desire to appoint the below recited person(s) to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are appointed to the offices shown.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	VACANT
VICE-CHAIRPERSON	VACANT
ASSISTANT SECRETARY	DAVID WILSON
ASSISTANT SECRETARY	MIKE PIENDEL
ASSISTANT SECRETARY	MATT SAWYER
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2024-1

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 10th day of April 2024

ATTEST:

**RIVER LANDING COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

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**MINUTES OF MEETING
RIVER LANDING
COMMUNITY DEVELOPMENT DISTRICT**

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The Regular Meeting of the Board of Supervisors of the River Landing Community Development District was held on Tuesday, June 27, 2023 at 11:00 A.M. at the Rivers Edge Sales Center, 2542 Meander Cove, Wesley Chapel, Florida 33543.

15
16

Present and constituting a quorum:

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22

Travis Stagnitta	Vice Chairperson
David Wilson	Assistant Secretary
Mike Piendel	Assistant Secretary
Matt Sawyer	Assistant Secretary

23
24

Absent:

25
26

Robert Lee	Chairperson
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27
28

Also present were:

29
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32

James P. Ward	District Manager
Kyle Clawson	District Engineer
Jere Earlywine	District Counsel

33
34

Audience:

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All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

41
42
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44

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

45
46
47

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. James Ward called the meeting to order at approximately 11:00 a.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Lee and Supervisor Sawyer, constituting a quorum. He noted there were audience members present. He introduced himself, Jere Earlywine, and the Board Members. Mr. Sawyer arrived late but before the public hearing.

Mr. Jere Earlywine discussed the origination of CDDs as a taxing and financing mechanism, an asset managing entity, and the benefits of a CDD being able to take out tax exempt loans for infrastructure construction. He noted the CDD would eventually be a resident run Board. He indicated CDDs potentially could receive FEMA funding or statewide mutual aid assurance. He discussed other benefits of a subdivision having a CDD. He reported CDDs operated on the same fiscal year as cities and counties, running from October 1 through September 30, and there were two budget meetings annually, along with monthly meetings as needed. He explained when a budget went over the previously established

48 cap rate, then letters were sent to the residents, and this was done this year. He noted there was an
49 increase in the assessments, but Mr. Ward would explain the reasons for the increase.

50

51 Mr. Ward asked if there were any questions.

52

53 A member of the Audience asked (indecipherable).

54

55 *Mr. Ward: Yes. The Board Members at present are comprised of Taylor Morrison Board Members. They*
56 *are elected every two years through a landowner's election. At the moment, Taylor Morrison controls*
57 *the landowner's elections. This will change when we hit two thresholds: one is 250 qualified electors*
58 *residing in the district and six years from the date of establishment, so we are probably going to be 2028*
59 *before we start that transition to a qualified elector board. Any landowner can choose – landowners*
60 *elect the board members, so whoever they choose to put on the board. Taylor Morrison is the controlling*
61 *interest, at the moment, but you all can come to a landowner's election and vote, but you get one vote*
62 *for your particular lot. Taylor Morrison gets hundreds of votes because they own hundreds of lots.*

63

64 *Mr. Earlywine: Mike, what is your prediction as to how long you are going to be building and selling*
65 *homes here?*

66

67 *Mr. Michael Piendel: I think we are probably looking at two to three years.*

68

69 *Mr. Earlywine: So, when they get closer to finishing up, they will probably start turning the seats over*
70 *because they won't want to stay in the seats when they don't have any interest left. At that point, they*
71 *may transition early. It's a lot like a homeowner's association in that the developer controls it earlier,*
72 *and then it turns over to residents. The same thing is going to happen with this Board. I think Jim*
73 *explained the election process right. All that said, they will probably start looking for resumes and other*
74 *people to start populating their seats 2-3 years from now when they start finishing up the project.*

75

76 A member of the Audience asked: *As a homeowner I feel, the HOA is a little mismanaged. When you're*
77 *dealing with the people in the HOA, so they know that they are a part of this? It's like the*
78 *(indecipherable) mailbox. (Indecipherable).*

79

80 Discussion ensued which was largely (indecipherable).

81

82 *Mr. Piendel: It's under construction right now, but the major delay in most mail kiosks is the post office.*

83

84 A member of the Audience asked: (indecipherable).

85

86 *Mr. Piendel: No. They are delivering the mail now. The amenity center will be finished in August. It will*
87 *have lights in August.*

88

89 Discussion continued regarding mail kiosks, the amenity center, the HOA/management company.

90

91 A member of the Audience asked: what the rate of increase was tied to, inflation or development.

92

93 *Mr. Ward: In this particular budget, the increase is due to the fact that we are starting to put a little bit*
94 *aside for reserves. I think we put \$50,000 dollars in the budget this year for a reserve which was the*
95 *reason the assessment changed from \$203 dollars a year to \$260 dollars a year. That's for us to begin to*

96 *establish a small reserve for any capital improvements that you might need in coming years, or storm*
97 *events that may come along if you have damage from storm events to the infrastructure. Primarily what*
98 *I see in the CDD world, lake banks, your water management system, your lake banks, need restoration*
99 *after a period of time. You might see damage to other infrastructure, so we need some funds to do that.*
100 *At the moment, we have an agreement with Master homeowner's association to maintain those assets,*
101 *but generally speaking homeowner's associations do not reserve for CDD assets for restoration projects,*
102 *so we are starting a small reserve in this budget which is the only reason you are seeing this increase.*
103 *Across the State, my other CDDs, where we have maintenance going on, there has been a plethora of*
104 *reasons for increases: inflation, labor rates area going up, material costs are changing, the ability to even*
105 *find projects, delays in getting infrastructure, getting pieces of infrastructure that need to be maintained*
106 *in place, plus those that are closer to the coastline we have had some major storm damage over the last*
107 *year. Those are the reasons I see across the State, but this particular one, we are just setting up a small*
108 *reserve going forward.*

109
110 A member of the Audience: *So, that wasn't put into the budget when you set it the first time for*
111 *increases and so forth. Is this going to increase every year, every time something happens?*
112

113 *Mr. Jere Earlywine: Unlike an HOA, CDDs don't actually have to have reserves by law. And most CDDs*
114 *won't start reserving money for capital projects until after turnover, so this is a little earlier to do*
115 *reserves than normal. In terms of expected increases, I think as we add infrastructure to the project, to*
116 *our capital improvement plan, you are going to have maintenance expenses and those will probably go*
117 *up, but then it sort of flattens out when you get to the end of the project term because what happens is,*
118 *you've got your maintenance planned for, and there is no other new infrastructure, so then it's just*
119 *annual increases as expected for inflation and such.*

120
121 A member of the Audience asked: *So, is there a cap on this or is this unlimited?*
122

123 *Mr. Jere Earlywine: It's determined each year through the Board of Supervisors. When the residents are*
124 *sitting on the Board you guys will determine that. In the early years, your Board is populated by the*
125 *developer just like a HOA would be. The expenses you are talking about, you were asking what the*
126 *metric is, it is generally based on actual contract amounts. If you look at the budget right now, Jim's*
127 *gone through and he has a list of contracts and what he expects to spend on each line item, and that's*
128 *how it's determined. And again, I think the homeowner's association does a lot of the maintenance here*
129 *which is why your CDD expenses -.*

130
131 A member of the Audience asked: *In the rock cul-de-sac, there seems to be some type of grading issue.*
132 *Is that something that you take care of? There is a lot of ponding even after rain on the sidewalks. That*
133 *shouldn't be there. We can't walk on the sidewalks because there is a puddle of water. Who takes care*
134 *of that?*

135
136 Mr. Piendel indicated he would take a look at the cul-de-sac in question.
137

138 *Mr. Ward: As I mentioned the District's facilities are all maintained by the homeowner's association*
139 *right now, so they are the entity you would normally contact, but since he is sitting here, he will help you*
140 *out.*

141

142 A member of the Audience: *At the sales office, when we signed our contract in 2021, and she said the*
143 *CDD was (indecipherable). She said you could pay that off prior to you paying your house off. That*
144 *doesn't make any sense.*

145
146 *Mr. Ward: Okay. There are two components of the assessment that we place. One is called the capital*
147 *debt assessment. It is a fixed assessment that's on everybody's tax bills. It's for 30 years from its initial*
148 *assessment. That piece of the assessment you can prepay at any time that you want to. You can go to*
149 *the District's website, you put in your parcel ID number, and it gives you what your payoff amount is,*
150 *how to make the payment, where to send it too, it comes to my office, and then you are done with that.*
151 *That is probably 95 or 96 percent of what is on your tax bill. The other part is the operating assessment*
152 *which is what we are talking about today. It is \$308.02 for next year, so whatever your tax bill is, it will*
153 *be \$308.02 dollars for your operating assessment, and the rest of it are the capital debt assessments*
154 *which run from \$500 dollars to \$1,900 dollars depending on lot sizes. So, you can look at your tax bill,*
155 *subtract \$300 dollars and then that's what you could pay off if you wanted to.*

156
157 Discussion ensued about the capital debt assessment.

158
159 Mr. Ward indicated he could be reached on his cell phone if any resident had questions about the tax
160 bill.

161
162

163 **SECOND ORDER OF BUSINESS** **Consideration of Minutes**

164
165 **May 16, 2023 – Regular Meeting**

166
167 Mr. Ward asked if there were any additions, deletions, or corrections for the Regular Meeting Minutes;
168 hearing none, he called for a motion.

169

170 **On MOTION made by Matt Sawyer, seconded by Travis Stagnitta, and**
171 **with all in favor, the May 16, 2023, Regular Meeting Minutes were**
172 **approved.**

173

174

175 **THIRD ORDER OF BUSINESS** **Consideration of Resolution 2023-8**

176

177 **Consideration of Resolution 2023-8, a resolution of the Board of Supervisors of the River Landing**
178 **Community Development District ratifying, confirming and approving the sale of the River Landing**
179 **Community Development District Capital Improvement Revenue Bonds, Series 2023A and Series**
180 **2023B; ratifying, confirming, and approving the action of the Chairman, Vice Chairman, Treasurer,**
181 **Secretary, Assistant Secretaries, and all District Staff regarding the sale and closing of the bonds;**
182 **determining such actions as being in accordance with the authorization granted by the Board;**
183 **providing a severability clause; and providing an effective date**

184

185 *Mr. Ward: Resolution 2023-8 ratifies the actions related to the issuance of your Series 2023-A and 2023-*
186 *B bonds. We closed on those on June 5, 2023. I think we already started to fund some of the*
187 *infrastructure related to those Series of bonds. This Resolution simply ratifies the actions that were*

188 taken by the Chair and your professional staff to close the bond issue on June 5. He Ward asked if there
189 were any questions; hearing none, he called for a motion.

190
191 **On MOTION made by Michael Piendel, seconded by Matt Sawyer, and**
192 **with all in favor, Resolution 2023-8 was adopted, and the Chair was**
193 **authorized to sign.**

194
195
196 **FOURTH ORDER OF BUSINESS**

Public Hearing

197
198 **PUBLIC HEARINGS – FISCAL YEAR 2024 BUDGET AND SPECIAL ASSESSMENTS**

199
200 Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related
201 to the Budget itself.

202
203 **a) FISCAL YEAR 2024 BUDGET**

204
205 **I. Public Comment and Testimony**

206
207 Mr. Ward called for a motion to open the Public Hearing.

208
209 **On MOTION made by Travis Stagnitta, seconded by Matt Sawyer, and**
210 **with all in favor, the Public Hearing was opened.**

211
212 *Mr. Ward: The assessment this year would be \$308.02; it was \$233.41. it sets a new cap*
213 *rate of \$320.50 dollars. The cap rate simply means, if the District Budget changes to an*
214 *amount that goes over the \$320.50, then we have to do the same kind of mailed notice*
215 *that we have done this year. The Board can adopt an assessment for operations up to the*
216 *cap rate, but if we go over it, we do a mailed notice. We still have the same public hearing*
217 *that we have today with respect to consideration of the budget; that's the normal process.*
218 *The only change I will tell the Board that has been made to this, I have included in this one*
219 *the debt service funds for your Series 2023A and 2023B bonds. Are there any members of*
220 *the public with any specific questions on the budget itself?*

221
222 A member of the Audience asked: *where can we find a copy of the Budget?*

223
224 *Mr. Ward: They are on the District's website. You can pull a copy of it right from the*
225 *District's website any time you want. There is a lot of information on there. All of our*
226 *Agendas are published, the minutes of Board Meetings, all of our monthly financial*
227 *statements, the audits are published on the website, the budgets are on there. There is a*
228 *plethora of information on there. And if you don't see it, my contact information is on*
229 *there, and you can always contact me and ask for it. He asked if there were any other*
230 *questions; hearing none, he called for a motion.*

231
232 A member of the Audience asked: *What happens if we don't do the hurricane reserve? Do*
233 *we need to do that now?*
234

235 Mr. Ward explained not doing the hurricane reserve would lower the assessment;
236 however, he recommended the reserve because there was no money for reserves in this
237 District and it was important to start reserving funds for capital restoration.
238

239 **On MOTION made by Matt Sawyer, seconded by Travis Stagnitta, and**
240 **with all in favor, the Public Hearing was closed.**

241
242 **II. Board Comment and Consideration**

243
244 Mr. Ward asked if there were any questions or comments from the Board; there were none.
245

246 **III. Consideration of Resolution 2023-9, a resolution of the Board of Supervisors adopting the**
247 **Annual Appropriation and Budget for Fiscal Year 2024**

248
249 Mr. Ward called for a motion to approve the budget beginning October 1, 2023 and ending on
250 September 30, 2024 setting the assessment rate at \$308.02 dollars and the cap rate would be
251 \$320.50 dollars.
252

253 **On MOTION made by Matt Sawyer, seconded by Travis Stagnitta, and**
254 **with all in favor, Resolution 2023-9 was adopted, and the Chair was**
255 **authorized to sign.**

256
257 **b) FISCAL YEAR 2024 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL,**
258 **APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND SETTING AN**
259 **OPERATIONS AND MAINTENANCE CAP FOR NOTICE PURPOSES**

260
261 Mr. Ward indicated this public hearing was related to two resolutions; one would put the
262 assessment in place and second it would adopt the cap rate for this year.
263

264 **I. Public Comment and Testimony**

265
266 Mr. Ward called for a motion to open the Public Hearing.
267

268 **On MOTION made by Michael Piendel, seconded by Matt Sawyer, and**
269 **with all in favor, the Public Hearing was opened.**

270
271 Mr. Ward explained this process bifurcated the adoption of the budget and the adoption
272 of the rate itself. *So, by adoption of the budget and the rate, this resolution simply*
273 *implements that rate for the purposes of ensuring that it goes on the tax bills. The rates*
274 *are as I noted before.*
275

276 Mr. Ward asked if there were any questions; hearing none, he called for a motion to close
277 the Public Hearing.
278

279 **On MOTION made by Michael Piendel, seconded by Matt Sawyer, and**
280 **with all in favor, the Public Hearing was closed.**

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II. Board Comment and Consideration

Mr. Ward asked if there were any questions or comments from the Board; there were none.

III. Consideration of Resolution 2023-10, a resolution of the Board of Supervisors imposing special assessments, adopting an assessment roll, and approving the General Fund Special Assessment Methodology

Mr. Ward called for a motion.

On MOTION made by Matt Sawyer, seconded by Michael Piendel, and with all in favor, Resolution 2023-10 was adopted, and the Chair was authorized to sign.

IV. Consideration of Resolution 2023-11, a resolution of the Board Of Supervisors establishing an Operation and Maintenance Assessment CAP for Notice purposes

Mr. Ward called for a motion.

On MOTION made by Matt Sawyer, seconded by Travis Stagnitta, and with all in favor, Resolution 2023-11 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-12

Consideration of Resolution 2023-12, a resolution of the Board of Supervisors designating dates, time, and location for regular meeting of the Board of Supervisor’s for Fiscal Year 2023

Mr. Ward indicated Resolution 2023-12 sets the meeting dates to be held once a month, on Tuesday at 11:00 a.m. at the Rivers Edge Sales Center, 2542 Meander Cove, Wesley Chapel, Florida 33543. He indicated the dates and times could be changed if necessary. He noted if a meeting were canceled it would be noted on the website. He indicated Agendas were posted seven days in advance on the website for upcoming Board Meetings. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Travis Stagnitta, seconded by Matt Sawyer, and with all in favor, Resolution 2023-12 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

327 *Mr. Earlywine: We just finished the last bond issuance. We are working to acquire the infrastructure*
328 *and I think we have already acquired a bunch of it. So, we will finish up the balance of that and the*
329 *real estate work related to it.*

330
331 **II. District Engineer**
332

333 *Mr. Kyle Clawson: We are working with Jere and Jim on the upcoming River Landing Phases IV and V*
334 *plat and are currently in review of that document. Like Jere noted, we did just go through the bond*
335 *issuance and are working with the developer on the appropriate acquisitions and requisitions of*
336 *eligible improvements. At this time, I have nothing else to report.*

337
338 **III. District Manager**

- 339 **a. Update on Ethics Training for Public Officials**
- 340 **b. Form 1 – Statement of Financial Interests 2022, due July 1, 2023**
- 341 **c. Financial Statement for period ending May 31, 2023 (unaudited)**

342
343 *Mr. Ward: The State implemented a new Ethics Provision for Board Members this year that goes*
344 *into effect January 1, 2024. You will be required on your next year’s Form 1 filing to have four*
345 *hours of continuing education on ethics related to your position as a Board Member. I’m guessing*
346 *we will hear something later this year about how you will be able to do that.*

347
348 *Mr. Earlywine: We will have a memo out later this fall. I don’t know that you can do the training*
349 *before January 1st, so we will have a memo as it leads up and we know more about it. This will be*
350 *an annual thing.*

351
352 *Mr. Ward: And it does have a checkbox on your Form 1, so every year you will be required to*
353 *certify that you did the continuing education. The due date for the Form 1 is July 1, so it's coming*
354 *up. I know some of you have not filed. I have extra Form 1’s here for you. I will ask you to please*
355 *make sure they get filed. They go to the Supervisor of Elections in the county in which you reside*
356 *by July 1. You may email it to them. Make sure you keep a copy of your Form 1 filing.*

357
358
359 **SEVENTH ORDER OF BUSINESS** **Supervisor’s Requests and Audience Comments**

360
361 Mr. Ward asked if there were any Supervisor’s requests. He asked if there were any members of the
362 public present in person, by audio, or by video with questions or comments.

363
364 A member of the Audience asked: *(Indecipherable)*.

365
366 *Mr. Earlywine: A lot of times when we get closer to transitioning to the resident board, we will have a*
367 *CDD 101 and talk about the roles of supervisors, how the CDD works, and go into that earlier discussion*
368 *which was very short and basic, but maybe spend an hour with the new supervisors and educate*
369 *everyone.*

370
371 Mr. Ward asked if there were any additional questions; there were none.

372
373
374 **EIGHTH ORDER OF BUSINESS** **Adjournment**

375
376 Mr. Ward adjourned the meeting at approximately 11:42 a.m.
377

On MOTION made by Matt Sawyer, seconded by Travis Stagnitta, and with all in favor, the meeting was adjourned.

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River Landing Community Development District

James P. Ward, Secretary

Name: _____
Chairperson / Vice- Chairperson

DRAFT

**RIVER LANDING
COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
River Landing Community Development District
Pasco County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund, of River Landing Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



December 28, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of River Landing Community Development District, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$9,410,618).
- The change in the District's total net position in comparison with the prior fiscal year was (\$2,037,570), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$4,072,644, an increase of \$3,236,523 in comparison with the prior fiscal year. The fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows and liabilities and deferred inflows with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions and assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2023	2022
Current and other assets	\$ 4,075,134	\$ 844,225
Capital assets, net of depreciation	9,362,557	4,693,864
Total assets	13,437,691	5,538,089
Current liabilities	364,698	225,615
Long-term liabilities	22,483,611	12,685,522
Total liabilities	22,848,309	12,911,137
Net Position		
Net investment in capital assets	(10,783,594)	(7,986,421)
Restricted	1,267,163	610,474
Unrestricted	105,813	2,899
Total net position	\$ (9,410,618)	\$ (7,373,048)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 2,128,012	\$ 1,601,218
Operating grants and contributions	39,507	691,056
Capital grants and contributions	38,823	17
Total revenues	<u>2,206,342</u>	<u>2,292,291</u>
Expenses:		
General government	154,389	169,466
Maintenance and operations*	325,545	202,438
Bond issuance cost	447,610	-
Interest	666,116	541,468
Conveyance of infrastructure	2,650,252	732,461
Total expenses	<u>4,243,912</u>	<u>1,645,833</u>
Change in net position	<u>(2,037,570)</u>	<u>646,458</u>
Net position - beginning	<u>(7,373,048)</u>	<u>(8,019,506)</u>
Net position - ending	<u>\$ (9,410,618)</u>	<u>\$ (7,373,048)</u>

* Amount is comprised of depreciation on the capital assets

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$4,243,912. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and Developer contributions. The remainder of the current fiscal year revenue includes interest revenue. In total, expenses increased primarily as a result of additional conveyance of infrastructure to other entities in the current year as well as bond issuance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$10,009,669 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$647,112 has been taken, which resulted in a net book value of \$9,362,557. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$22,525,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the operations of the District will increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the River Landing Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 108,303
Restricted assets:	
Investments	3,966,831
Capital assets:	
Depreciable, net	9,362,557
Total assets	13,437,691
 LIABILITIES	
Accounts payable	2,490
Accrued interest payable	362,208
Non-current liabilities:	
Due within one year	220,000
Due in more than one year	22,263,611
Total liabilities	22,848,309
 NET POSITION	
Net investment in capital assets	(10,783,594)
Restricted for debt service	1,267,163
Unrestricted	105,813
Total net position	\$ (9,410,618)

See notes to the financial statements

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 154,389	\$ 241,218	\$ -	\$ -	\$ 86,829
Maintenance and operations*	325,545	-	16,085	38,823	(270,637)
Bond issuance costs	447,610	-	-	-	(447,610)
Interest on long-term debt	666,116	1,886,794	23,422	-	1,244,100
Conveyance of infrastructure	2,650,252	-	-	-	(2,650,252)
Total governmental activities	4,243,912	2,128,012	39,507	38,823	(2,037,570)
			Change in net position		(2,037,570)
			Net position - beginning		(7,373,048)
			Net position - ending		\$ (9,410,618)

*Amount is comprised of depreciation on the capital assets

See notes to the financial statements

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash and cash equivalents	\$ 108,303	\$ -	\$ -	\$ 108,303
Investments	-	1,629,371	2,337,460	3,966,831
Total assets	<u>\$ 108,303</u>	<u>\$ 1,629,371</u>	<u>\$ 2,337,460</u>	<u>\$ 4,075,134</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,490	\$ -	\$ -	\$ 2,490
Total liabilities	<u>2,490</u>	<u>-</u>	<u>-</u>	<u>2,490</u>
Fund balances:				
Restricted for:				
Debt service	-	1,629,371	-	1,629,371
Capital projects	-	-	2,337,460	2,337,460
Unassigned	105,813	-	-	105,813
Total fund balances	<u>105,813</u>	<u>1,629,371</u>	<u>2,337,460</u>	<u>4,072,644</u>
Total liabilities and fund balances	<u>\$ 108,303</u>	<u>\$ 1,629,371</u>	<u>\$ 2,337,460</u>	<u>\$ 4,075,134</u>

See notes to the financial statements

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds \$ 4,072,644

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	10,009,669	
Accumulated depreciation	<u>(647,112)</u>	9,362,557

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(362,208)	
Original issue discount	41,389	
Bonds payable	<u>(22,525,000)</u>	<u>(22,845,819)</u>

Net position of governmental activities		<u>\$ (9,410,618)</u>
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See notes to the financial statements

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Special assessments	\$ 241,218	\$ 1,886,794	\$ -	\$ 2,128,012
Developer contributions	16,085	-	-	16,085
Interest earnings	-	23,422	38,823	62,245
Total revenues	<u>257,303</u>	<u>1,910,216</u>	<u>38,823</u>	<u>2,206,342</u>
EXPENDITURES				
Current:				
General government	154,389	-	-	154,389
Maintenance and operations	-	-	-	-
Parks and recreation	-	-	-	-
Debt service:				
Principal	-	1,175,000	169,071	1,344,071
Interest	-	519,901	-	519,901
Bond issuance costs	-	-	447,610	447,610
Capital outlay	-	-	7,644,490	7,644,490
Total expenditures	<u>154,389</u>	<u>1,694,901</u>	<u>8,261,171</u>	<u>10,110,461</u>
Excess (deficiency) of revenues over (under) expenditures	102,914	215,315	(8,222,348)	(7,904,119)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(7,165)	7,165	-
Bond issuance	-	607,594	10,547,406	11,155,000
Original issue discount	-	(14,358)	-	(14,358)
Total other financing sources (uses)	<u>-</u>	<u>586,071</u>	<u>10,554,571</u>	<u>11,140,642</u>
Net change in fund balances	102,914	801,386	2,332,223	3,236,523
Fund balances - beginning	<u>2,899</u>	<u>827,985</u>	<u>5,237</u>	<u>836,121</u>
Fund balances - ending	<u>\$ 105,813</u>	<u>\$ 1,629,371</u>	<u>\$ 2,337,460</u>	<u>\$ 4,072,644</u>

See notes to the financial statements

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ 3,236,523
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,344,071
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	7,644,490
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(11,155,000)
In connection with the issuance of the Bonds, the original issue discount is reported as a financing use when debt is first issued, whereas the amount is eliminated in the statement of activities and reduces long-term liabilities in the statement of net position	14,358
Conveyances of infrastructure improvements to other governments is recorded as an expense in the statement of activities.	(2,650,252)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expenses in the statement of activities.	(325,545)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of original issue discount/premium	(1,518)
Change in accrued interest	(144,697)
	(146,215)
Change in net position of governmental activities	\$ (2,037,570)

See notes to the financial statements

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

River Landing Community Development District (the "District") was created by Ordinance 20-27 of Pasco County on July 14, 2020, effective on July 17, 2020, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2023, all of the board members were affiliated with Taylor Morrison of Florida, Inc (the "Developer").

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Approving the hiring and firing of key personnel.
4. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater improvements	25
Road & street facilities - paving	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, and in certain instances the District Manager.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2023:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Gcts 0490	\$ 3,966,831	N/A	N/A
	<u>\$ 3,966,831</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – the Bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

NOTE 4 - DEPOSITS AND INVESTMENTS

Investments (Continued)

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ -	\$ 2,650,252	\$ 2,650,252	\$ -
Total capital assets, not being depreciated	-	2,650,252	2,650,252	-
Capital assets, being depreciated				
Stormwater improvements	2,589,937	4,836,552	-	7,426,489
Road & street facilities - paving	2,425,494	157,686	-	2,583,180
Total capital assets, being depreciated	5,015,431	4,994,238	-	10,009,669
Less accumulated depreciation for:				
Stormwater improvements	181,295	200,328	-	381,623
Road & street facilities - paving	140,272	125,217	-	265,489
Total accumulated depreciation	321,567	325,545	-	647,112
Total capital assets, being depreciated, net	4,693,864	4,668,693	-	9,362,557
Governmental activities capital assets, net	\$ 4,693,864	\$ 7,318,945	\$ 2,650,252	\$ 9,362,557

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$74,578,945 and will be constructed in phases. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain infrastructure improvements are to be conveyed to others for ownership and maintenance responsibilities. In the current fiscal year, \$2,650,252 was conveyed to Pasco County. All the infrastructure additions in the current year were acquired from the Developer.

Depreciation was charged to the maintenance and operations function.

NOTE 6 - LONG TERM LIABILITIES

Series 2020

On November 13, 2020, the District issued \$8,585,000 of Capital Improvement Revenue Bonds, Series 2020A and \$4,660,000 Capital Improvement Revenue Bonds, Series 2020B. The Series 2020A Bond consists of multiple term bonds with dues dates ranging from May 1, 2025 to May 1, 2051, while Series 2020B Bonds are due November 1, 2035. Series 2020A Bonds have fixed interest rates ranging from 3.00% to 4.35% while Series 2020B Bonds has fixed interest rate of 4.25%. The Bonds were issued to finance a portion of the cost of acquiring, constructing and equipping the District's construction project. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2021. Principal on the Series 2020A Bonds is paid serially commencing on May 1, 2022 through May 1, 2051. Principal on the Series 2020B are all due on November 1, 2035.

The Series 2020A Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2020B Bonds are not subject to mandatory sinking fund redemption. The Series 2020A and Series 2020B Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$1,015,000 of the Series 2020B Bonds. See Note 11 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Series 2023

On June 5, 2023, the District issued \$3,870,000 of Capital Improvement Revenue Bonds, Series 2023A and \$7,285,000 Capital Improvement Revenue Bonds, Series 2023B. The Series 2023A Bonds consist of multiple term bonds with dues dates ranging from May 1, 2030 to May 1, 2053, while Series the 2023B Bonds are due on May 1, 2033. Series 2023A Bonds have fixed interest rates ranging from 4.8% to 5.75% while Series 2023B Bonds have a fixed interest rate of 5.625%. The Bonds were issued to finance a portion of the cost of acquiring, constructing and equipping the District's construction project. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2023. Principal on the Series 2023A Bonds is paid serially commencing on May 1, 2024 through May 1, 2053. The Series 2023B Bonds are due on May 1, 2033.

The Series 2023A Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2023B Bonds are not subject to mandatory sinking fund redemption. The Series 2023A and Series 2023B Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Developer Advances

In the prior year, the Developer advanced the District \$169,071 in order to fund the capital improvement project. This amount was repaid in the current fiscal year with proceeds from the Series 2023 Bonds.

NOTE 6 - LONG TERM LIABILITIES (Continued)

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2020A	\$ 8,430,000	\$ -	\$ 160,000	\$ 8,270,000	\$ 165,000
Less: original issue discount	(14,109)	-	(487)	(13,622)	-
Series 2020B	4,115,000	-	1,015,000	3,100,000	-
Less: original issue discount	(14,440)	-	(1,031)	(13,409)	-
Series 2023A	-	3,870,000	-	3,870,000	55,000
Less: original issue discount	(14,358)	-	-	(14,358)	-
Series 2023B	-	7,285,000	-	7,285,000	-
Direct borrowings:					
Developer advance	169,071	-	169,071	-	-
Total	<u>\$ 12,671,164</u>	<u>\$ 11,155,000</u>	<u>\$ 1,342,553</u>	<u>\$ 22,483,611</u>	<u>\$ 220,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 220,000	\$ 889,366	\$ 1,109,366
2025	225,000	991,004	1,216,004
2026	235,000	983,264	1,218,264
2027	245,000	974,084	1,219,084
2028	255,000	964,544	1,219,544
2029-2033	8,725,000	4,660,124	13,385,124
2034-2038	4,900,000	2,432,376	7,332,376
2039-2043	2,265,000	1,654,894	3,919,894
2044-2048	2,870,000	1,068,086	3,938,086
2049-2053	2,585,000	333,578	2,918,578
	<u>\$ 22,525,000</u>	<u>\$ 14,951,320</u>	<u>\$ 37,476,320</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer. Additionally, the Developer contributed \$16,085 toward the installation of streetlights.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception.

NOTE 11 - SUBSEQUENT EVENTS**Bond Payments**

Subsequent to fiscal year end, the District prepaid a total of \$480,000 of the Series 2020B Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 203,069	\$ 241,218	\$ 38,149
Developer contributions	-	16,085	16,085
Total revenues	203,069	257,303	54,234
EXPENDITURES			
Current:			
General government	203,069	154,389	48,680
Total expenditures	203,069	154,389	48,680
Excess (deficiency) of revenues over (under) expenditures	\$ -	102,914	\$ 102,914
Fund balance - beginning		2,899	
Fund balance - ending		\$ 105,813	

See notes to required supplementary information

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	15
Employee compensation	0
Independent contractor compensation	\$154,390
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$233.41 Debt service - \$495.08 - \$1,856.57
Special assessments collected	\$2,128,011
Outstanding Bonds:	see Note 6 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
River Landing Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of River Landing Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 28, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
River Landing Community Development District
Pasco County, Florida

We have examined River Landing Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of River Landing Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

December 28, 2023



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
River Landing Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of River Landing Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2023 and have issued our report thereon dated December 28, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 28, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of River Landing Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank River Landing Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

December 28, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

RESOLUTION 2024-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AND APPROVING THE ACTIONS OF THE CHAIRMAN AND DISTRICT STAFF REGARDING THE ACQUISITION OF CERTAIN RIVER LANDING PHASES 1B, 2 AND 3 STORMWATER IMPROVEMENTS; AND ADDRESSING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the River Landing Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes* ("Act"); and

WHEREAS, the Act authorizes the District to construct, acquire, operate, and maintain public infrastructure improvements; and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, and installation of certain infrastructure improvements, facilities, and services within and without the boundaries of the District and specifically relating to the area known as River Landing Phases 1B, 2 and 3, which plan is detailed in the *Master Engineer's Report*, dated July 2020, as supplemented by the *Supplemental Engineer's Report*, dated October 2020 and *Second Supplemental Engineer's Report*, dated May 25, 2023 ("Capital Improvement Program"); and

WHEREAS, the District has authorized an *Acquisition Agreement* between the District and the Developer, dated July 28, 2020, the *First Amendment to the Acquisition Agreement* dated September 29, 2020, and the *Second Amendment to the Acquisition Agreement*, dated November 18, 2020, with Taylor Morrison of Florida, Inc. ("Developer") which sets forth the process by which the District may acquire the improvements comprising the Capital Improvement Program; and

WHEREAS, the Developer has advanced, funded, commenced, and completed certain stormwater improvements located within the plats known as "*River Landing Phase 1B*", as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida, and "*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*", as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida ("Stormwater Improvements"); and

WHEREAS, the District desires to confirm and approve all actions of the District Chairman and District Staff regarding the acquisition of the Stormwater Improvements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT:

RESOLUTION 2024-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AND APPROVING THE ACTIONS OF THE CHAIRMAN AND DISTRICT STAFF REGARDING THE ACQUISITION OF CERTAIN RIVER LANDING PHASES 1B, 2 AND 3 STORMWATER IMPROVEMENTS; AND ADDRESSING SEVERABILITY AND AN EFFECTIVE DATE.

SECTION 1. The acquisition of the Stormwater Improvements, the execution of documents relating to such acquisition of the Stormwater Improvements, and all actions taken in the furtherance of the acquisition, are hereby declared and affirmed as being in the best interests of the District and are hereby approved and confirmed by the Board.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 10th day of April 2024.

ATTEST:

**RIVER LANDING COMMUNITY
DEVELOPMENT DISTRICT**

James P Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

Exhibit A: Acquisition of River Landing Phases 1B, 2 and 3 Stormwater Improvements

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308

TO: Jim Ward

FROM: Jere Earlywine
Katie Ibarra

RE: Summary of Acquisition of Phases 1B, 2 & 3 Stormwater and Drainage Improvements

DATE: July 6, 2023

At this time, the River Landing Community Development District (“**District**”) is acquiring drainage and surface water management improvements (“**Improvements**”) located within Phases 1B, 2 & 3 from the Developer pursuant to the *Acquisition Agreement*, between the District and the Developer, dated July 28, 2020, as amended by the *First Amendment to the Acquisition Agreement*, dated September 29, 2020, and the *Second Amendment to the Acquisition Agreement*, dated November 18, 2020 (together, “**Acquisition Agreement**”).

Description	CDD Eligible Items Amount	Invoiced	Retainage	Paid to Date (Less Retainage)	Amount Left to be Paid
RL Phase 1B					
Earthwork	\$890,147.19	\$890,147.19	\$0	\$890,147.19	\$0
Drainage	\$271,861.88	\$271,861.88	\$0	\$271,861.88	\$0
RL Phases 2&3					
Earthwork	\$2,297,196.56	\$2,152,130.21	\$215,213.02	\$1,936,917.19	\$360,279.37
Drainage	\$1,269,005.13	\$1,219,939.90	\$121,993.99	\$1,097,945.91	\$171,059.22
TOTALS:	\$4,728,210.76	\$4,534,079.18	\$337,207.01	\$4,196,872.17	\$531,338.59

Real estate rights for conveyance exist by virtue of access and maintenance easements, which have been recorded in the official records of Pasco County. Furthermore, a quit claim deeds will be recorded for the necessary real property interests.

The total amount for the Improvements is **\$4,728,210.76** however, a portion of that amount is balance owed and retainage and has not yet been paid by the Developer. As of the date of this memo, the amount available for funding for the Improvements is **\$4,196,872.17**. The remaining amount of **\$531,338.59** will be Eligible for funding upon availability of funds and additional proof of payment by the Developer to the Contractor for that amount.

It should also be noted that the Improvements were constructed or prepared pursuant to contracts with the Developer, but the Improvements are only a portion of a larger contracts which involve additional improvements within and without the District’s boundaries. The District Engineer has identified and certified that the District is paying the correct amount for the work.

July 6, 2023

River Landing Community Development District
c/o James P. Ward, District Manager
JP Ward & Associates, LLC
2301 NE 37th Street
Fort Lauderdale, Florida 33308

RE: Letter Agreement for Acquisition of Phases 1B, 2 & 3 Stormwater & Drainage
Improvements

Dear Jim,

Pursuant to the *Acquisition Agreement* between the District and the Developer, dated July 28, 2020, the *First Amendment to the Acquisition Agreement* dated September 29, 2020, and the *Second Amendment to the Acquisition Agreement*, dated November 18, 2020 (collectively, "**Acquisition Agreement**"), you are hereby notified that Taylor Morrison of Florida, Inc. ("**Developer**") has completed and wishes to sell ("**Sale**") to the River Landing Community Development District ("**District**") certain improvements ("**Improvements**"), and all as described in **Exhibit A** attached hereto. Subject to the terms of the Acquisition Agreement, the following terms govern the proposed Sale:

- As consideration for the Sale, the District agrees to pay from bond proceeds the amount of \$4,728,210.76 which represents the actual cost of constructing and/or creating the Improvements.¹
- The Developer agrees, at the direction of the District, to assist with the transfer of any permits or similar approvals necessary for the operation of the Improvements.
- Notwithstanding anything to the contrary herein, certain amounts may still be owed to contractors and Developer has agreed to timely make payment for all remaining amounts owed, and to ensure that no liens are placed on the Improvements. Also, the Developer agrees to convey or cause to be conveyed when finalized any and all site plans, construction and development drawings, plans and specifications, surveys, engineering and soil reports and studies, and approvals (including but not limited to licenses, permits, zoning approvals, etc.), pertaining or applicable to or in any way connected with the development, construction, and ownership of the Improvements.

[CONTINUED ON FOLLOWING PAGE]

¹ As of June 15, 2023, the Developer has paid \$4,196,872.17 to the Contractor for the Improvements. This amount will be processed by requisition and paid to Developer upon availability of bond proceeds. The District will process the remaining \$531,338.59 by requisition and pay the Developer upon availability of bond proceeds and upon proof of payment for the remaining amount has been submitted to the District, subject to the terms of the Acquisition Agreement.

If the District is in agreement with the terms stated herein, please execute this letter agreement in the space below and proceed with the necessary steps to effect the Sale.

Sincerely,

Agreed to by:

TAYLOR MORRISON OF FLORIDA, INC., a Florida corporation

**RIVER LANDING COMMUNITY
DEVELOPMENT DISTRICT**



Vice Chairman, Board of Supervisors



Name: *Andrew "Dew" Miller*

Title: *V.P.*

EXHIBIT A

Description of Improvements

Phase 1B Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tracts A-1, A-1A, A-1B (CDD Drainage and Access Easement), Tracts B-33C and B-36 (CDD Drainage and Access Easement), Tract D-11 (Drainage Area) and Tract D-13 (CDD Drainage Area; Wetland Conservation Area), and within all drainage easement areas including those labeled “CDD Drainage and Access Easements” and “CDD Side Yard Drainage/Access Easements” of the plat titled “*River Landing Phase 1B*”, as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida, and Tracts D-1, D-2, D-3, and D-7 (CDD Drainage Area) and Tract M-1 (CDD Mitigation Area), of the plat titled “*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*”, as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida.

Phase 1B Work Product – Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

Phases 2A-2B-2C-2D-3A-3B-3C-3D Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tracts A-1, A-1C, A-1D and A-2 (CDD Drainage and Access Easement), Tracts B-2, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-14, B-16, B-17, B-18, B-19, B-21, B-22, B-23, B-25, B-26, B-30 and B-32 (CDD Drainage and Access Easement), Tracts D-1, D-2, D-3, D-4, D-5, D-6, D-7, D-8, D-9, D-10, D-11, D-12, D-13, D-14, D-15, D-16, D-17, D-18, D-19 (CDD Drainage Area), Tracts M-1, M-2, M-3, M-4, and M-5 (CDD Mitigation Area), and Tracts W-1, W-2, W-3, W-3A, W-4, and W-5 (Wetland Conservation Area), and within all drainage easement areas including those labeled “CDD Drainage and Access Easements,” and “CDD Side Yard Drainage/Access Easements,” of the plat titled “*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*”, as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida.

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Phases 2E-2F-3E Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other

water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tract A-3 (CDD Right-of-Way), and Tracts B-34 and B-38 (CDD Drainage and Access Easement), and within all drainage easement areas including those labeled “CDD Drainage and Access Easements,” and “CDD Side Yard Drainage/Access Easements,” of the plat titled “*River Landing Phase 2E-2F-3E*”, as recorded in Plat Book 88, Pages 143 - 149, of the Official Records of Pasco County, Florida.

Phase 2E-2F-3E Work Product – Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

Description	CDD Eligible Items Amount	Invoiced	Retainage	Paid to Date (Less Retainage)	Amount Left to be Paid
RL Phase 1B					
Earthwork	\$890,147.19	\$890,147.19	\$0	\$890,147.19	\$0
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Earthwork	\$2,297,196.56	\$2,152,130.21	\$215,213.02	\$1,936,917.19	\$360,279.37
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TOTALS:	\$4,728,210.76	\$4,534,079.18	\$337,207.01	\$4,196,872.17	\$531,338.59

**CORPORATE DECLARATION AND AGREEMENT
[PHASES 1B, 2 & 3 STORMWATER & DRAINAGE IMPROVEMENTS]**

I, Andrew Miller, as Vice President of Taylor Morrison of Florida, Inc., a Florida corporation ("**Developer**"), do hereby state as follows:

1. I have personal knowledge of the matters set forth in this Declaration.
2. My name is Andrew Miller, and I am Vice President of the Developer. I have authority to make this Declaration on behalf of Developer.
3. Developer is the developer of certain lands within the River Landing Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("**District**").
4. The District's *Master Engineer's Report*, dated July 2020, as supplemented by the *Supplemental Engineer's Report*, dated October 2020 and *Second Supplemental Engineer's Report*, dated May 25, 2023 (together, "**Engineer's Report**") describes certain public infrastructure improvements that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
5. Developer has expended funds to develop and/or acquire certain of the public infrastructure improvements described in the Engineer's Report and more specifically described in **Exhibit A**. The attached **Exhibit A** accurately identifies certain of those improvements that have been completed to date and states the amounts that Developer has spent on those improvements. Notwithstanding anything to the contrary herein, certain amounts are still owed to contractors and Grantor agrees to timely make payment for all remaining amounts owed, and to ensure that no liens are placed on the property.
6. Developer acknowledges that the District intends to rely on this Declaration for purposes of acquiring the infrastructure improvements identified in **Exhibit A**.

[CONTINUED ON NEXT PAGE]

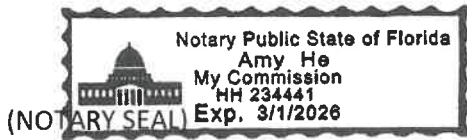
Executed this 6th day of July, 2023.

TAYLOR MORRISON OF FLORIDA, INC.

[Signature]
Name: Andrew "Drew" Miller
Title: V.P.

STATE OF Florida
COUNTY OF Pasco

The foregoing instrument was sworn and subscribed to before me by means of physical presence or online notarization this 6th day of July, 2023, by Andrew "Drew" Miller as Vice President of TAYLOR MORRISON OF FLORIDA, INC., and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



[Signature]
NOTARY PUBLIC, STATE OF Florida
Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

Exhibit A – Description of Phases 1B, 2 & 3 Stormwater & Drainage Improvements

EXHIBIT A

Description of Improvements

Phase 1B Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tracts A-1, A-1A, A-1B (CDD Drainage and Access Easement), Tracts B-33C and B-36 (CDD Drainage and Access Easement), Tract D-11 (Drainage Area) and Tract D-13 (CDD Drainage Area; Wetland Conservation Area), and within all drainage easement areas including those labeled “CDD Drainage and Access Easements” and “CDD Side Yard Drainage/Access Easements” of the plat titled “*River Landing Phase 1B*”, as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida, and Tracts D-1, D-2, D-3, and D-7 (CDD Drainage Area) and Tract M-1 (CDD Mitigation Area), of the plat titled “*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*”, as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida.

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Phases 2E-2F-3E Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other

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Description	CDD Eligible Items Amount	Invoiced	Retainage	Paid to Date (Less Retainage)	Amount Left to be Paid
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Earthwork	\$890,147.19	\$890,147.19	\$0	\$890,147.19	\$0
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TOTALS:	\$4,728,210.76	\$4,534,079.18	\$337,207.01	\$4,196,872.17	\$531,338.59

ACKNOWLEDGMENT AND RELEASE
[PHASES 1B, 2 & 3 STORMWATER & DRAINAGE IMPROVEMENTS]

THIS ACKNOWLEDGMENT AND RELEASE ("Release") is made the 6th day of July, 2023, by **QGS Development, Inc.**, having offices located at 1450 S Park Road, Plant City Florida 33566 ("Contractor"), in favor of the **River Landing Community Development District** ("District"), which is a local unit of special-purpose government situated in Pasco County, Florida, and having offices at c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308.

RECITALS

WHEREAS, pursuant to that *Authorizing Addendum #4 – River Landing – to Master Land Development Services Agreement* ("Contract") dated March 13, 2015, and between Contractor and Taylor Morrison of Florida, Inc., a Florida corporation ("Developer"), Contractor has constructed for Developer certain infrastructure improvements, as described in **Exhibit A** ("Improvements"); and

WHEREAS, Developer may in the future convey certain Improvements to the District and for that purpose has requested Contractor to confirm the release of all restrictions on the District's right to use and rely upon the Improvements; and

WHEREAS, Contractor has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, Contractor provides the following acknowledgment and release:

SECTION 1. GENERAL. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is in the process of acquiring or has acquired the Improvements constructed by Contractor in connection with the Contract, from Developer, and accordingly, the District has the unrestricted right to rely upon the terms of the Contract for same.

SECTION 3. WARRANTY. Contractor hereby expressly acknowledges the District's right to enforce the terms of the Contract, including any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

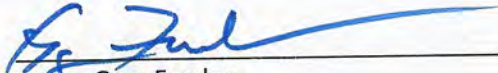
SECTION 4. CERTIFICATE OF PAYMENT. Except as set forth herein, Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that, except as set forth herein, no outstanding requests for payment exist related to the Improvements, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. Except as set forth herein, this document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer or District for the Improvements.

Notwithstanding anything to the contrary herein, certain amounts are still owed to Contractor (specifically, \$ 264,948.59 in balance owed and \$ 1,436,132.94 in retainage for the Contract

identified in **Exhibit A**, which includes a larger scope of improvements than the Improvements being acquired by the District through this acquisition) and Developer has agreed to timely make payment for all remaining amounts owed, and to ensure that no liens are placed on the Improvements. The effectiveness of this Acknowledgment and Release is contingent upon such payment being timely made.

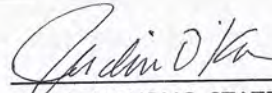
SECTION 5. EFFECTIVE DATE. This Release shall take effect upon execution.

QGS DEVELOPMENT, INC.


By: Greg Fowler
Its: CFO

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2023, by Greg Fowler, as CFO of QGS Development, Inc who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

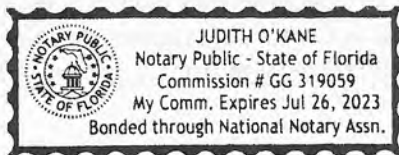


EXHIBIT A
Description of Improvements

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Phase 2A-2B-2C-2D-3A-3B-3C-3D Work Product – Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

Phases 2E-2F-3E Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other

water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tract A-3 (CDD Right-of-Way), and Tracts B-34 and B-38 (CDD Drainage and Access Easement), and within all drainage easement areas including those labeled "CDD Drainage and Access Easements," and "CDD Side Yard Drainage/Access Easements," of the plat titled "River Landing Phase 2E-2F-3E", as recorded in Plat Book 88, Pages 143 - 149, of the Official Records of Pasco County, Florida.

Phase 2E-2F-3E Work Product – Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

Description	CDD Eligible Items Amount	Invoiced	Retainage	Paid to Date (Less Retainage)	Amount Left to be Paid
RL Phase 1B					
Earthwork	\$890,147.19	\$890,147.19	\$0	\$890,147.19	\$0
Drainage	\$271,861.88	\$271,861.88	\$0	\$271,861.88	\$0
RL Phases 2&3					
Earthwork	\$2,297,196.56	\$2,152,130.21	\$215,213.02	\$1,936,917.19	\$360,279.37
Drainage	\$1,269,005.13	\$1,219,939.90	\$121,993.99	\$1,097,945.91	\$171,059.22
TOTALS:	\$4,728,210.76	\$4,534,079.18	\$337,207.01	\$4,196,872.17	\$531,338.59

DISTRICT ENGINEER'S CERTIFICATE
[PHASES 1B, 2 & 3 STORMWATER & DRAINAGE IMPROVEMENTS]

July 6 ____, 2023

Board of Supervisors
River Landing Community Development District

Re: River Landing Community Development District (Pasco County, Florida)
Phases 1B, 2 & 3 Stormwater & Drainage Improvements

Ladies and Gentlemen:

The undersigned, a representative of Atwell, LLC, ("**District Engineer**"), as engineer for the River Landing Community Development District ("**District**"), hereby makes the following certifications in connection with the District's acquisition of improvements, as further described in **Exhibit A**, and in a "**Bill of Sale**" dated on or about the same date as this certificate. For good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the undersigned, an authorized representative of the District Engineer, hereby certifies that:

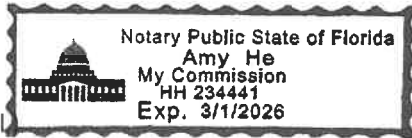
1. The District Engineer has inspected the improvements and has further reviewed certain documentation relating to the same, including but not limited to, the Bill of Sale, agreements, invoices, plans, as-builts, and other documents.
2. The improvements are within the scope of the *Master Engineer's Report*, dated July 2020, as supplemented by the *Supplemental Engineer's Report*, dated October 2020 and *Second Supplemental Engineer's Report*, dated May 25, 2023, and are therefore part of the District's Capital Improvement Program.
3. Based on limited site inspections and record drawing information provided by the Project Surveyor, the improvements were installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
4. The total costs associated with the improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following:(i) what was actually paid by the Developer to create and/or construct the improvements, and (ii) the reasonable fair market value of the improvements.
5. All known plans, permits and specifications necessary for the operation and maintenance of the improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for operations and maintenance responsibilities.
6. With this document, I hereby certify that it is appropriate at this time for the District to acquire the improvements.

FURTHER AFFIANT SAYETH NOT.

Victor Barbosa
VICTOR BARBOSA, P.E.
Atwell, LLC
Florida Registration No. 58548
District Engineer

STATE OF FLORIDA
COUNTY OF Pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2023, by Victor Barbosa, as Associate Director of Atwell, LLC who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



(NOTARY SEAL)

Amy He
NOTARY PUBLIC, STATE OF FLORIDA
Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

EXHIBIT A

Description of Improvements

Phase 1B Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tracts A-1, A-1A, A-1B (CDD Drainage and Access Easement), Tracts B-33C and B-36 (CDD Drainage and Access Easement), Tract D-11 (Drainage Area) and Tract D-13 (CDD Drainage Area; Wetland Conservation Area), and within all drainage easement areas including those labeled “CDD Drainage and Access Easements” and “CDD Side Yard Drainage/Access Easements” of the plat titled “*River Landing Phase 1B*”, as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida, and Tracts D-1, D-2, D-3, and D-7 (CDD Drainage Area) and Tract M-1 (CDD Mitigation Area), of the plat titled “*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*”, as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida.

Phase 1B Work Product – Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

Phases 2A-2B-2C-2D-3A-3B-3C-3D Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tracts A-1, A-1C, A-1D and A-2 (CDD Drainage and Access Easement), Tracts B-2, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-14, B-16, B-17, B-18, B-19, B-21, B-22, B-23, B-25, B-26, B-30 and B-32 (CDD Drainage and Access Easement), Tracts D-1, D-2, D-3, D-4, D-5, D-6, D-7, D-8, D-9, D-10, D-11, D-12, D-13, D-14, D-15, D-16, D-17, D-18, D-19 (CDD Drainage Area), Tracts M-1, M-2, M-3, M-4, and M-5 (CDD Mitigation Area), and Tracts W-1, W-2, W-3, W-3A, W-4, and W-5 (Wetland Conservation Area), and within all drainage easement areas including those labeled “CDD Drainage and Access Easements,” and “CDD Side Yard Drainage/Access Easements,” of the plat titled “*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*”, as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida.

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Phases 2E-2F-3E Drainage & Surface Water Management – All drainage and surface water management systems, including but not limited to lakes, ponds, water control structures, pipes, storm drainage culverts, curb inlets, grate inlets, mitered end sections, junction box, earthwork manipulation, and other

water conveyance structures, as well as all catch-basins and related stormwater facilities, located within Tract A-3 (CDD Right-of-Way), and Tracts B-34 and B-38 (CDD Drainage and Access Easement), and within all drainage easement areas including those labeled "CDD Drainage and Access Easements," and "CDD Side Yard Drainage/Access Easements," of the plat titled "River Landing Phase 2E-2F-3E", as recorded in Plat Book 88, Pages 143 - 149, of the Official Records of Pasco County, Florida.

Phase 2E-2F-3E Work Product – Any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced improvements.

Description	CDD Eligible Items Amount	Invoiced	Retainage	Paid to Date (Less Retainage)	Amount Left to be Paid
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TOTALS:	\$4,728,210.76	\$4,534,079.18	\$337,207.01	\$4,196,872.17	\$531,338.59

BILL OF SALE AND LIMITED ASSIGNMENT
[PHASES 1B, 2 & 3 STORMWATER & DRAINAGE IMPROVEMENTS]

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made as of this 6th day of July, 2023, by and between **Taylor Morrison of Florida, Inc.**, a Florida corporation, whose address for purposes hereof is 3922 Coconut Palm Drive, Suite 108, Tampa, Florida 33619 ("**Grantor**"), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, to it paid by the **River Landing Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* ("**District**" or "**Grantee**") whose address is c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308.

(Wherever used herein the terms "Grantor" and "Grantee" include all of the parties to this instrument and their respective successors and assigns.)

BACKGROUND STATEMENT

This instrument is intended to convey certain improvements described below and located within the boundaries of the plats known as "**River Landing Phase 1B**", as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida, "**River Landing Phase 2A-2B-2C-3A-3B-3C-3D**", as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida, and "**River Landing Phase 2E-2F-3E**", as recorded in Plat Book 88, Pages 143 - 149, of the Official Records of Pasco County, Florida.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantor, if any, in and to the following property (together, "**Property**") as described below to have and to hold for Grantee's own use and benefit forever:

- a) All of the improvements and work product identified in **Exhibit A**; and
- b) All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the improvements described in **Exhibit A**.

2. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Property; (ii) the Property is free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Property; and (iv) the Grantor will warrant and defend the sale of the Property hereby made unto the Grantee against the lawful claims and demands of all persons claiming by, through or under the Grantor.

3. Without waiving any of the rights against third parties granted herein, the Property is being conveyed to the District in its as-is condition, without representation or warranty of any kind from Grantor. The District agrees that Grantor shall not be responsible or liable to the District for any defect, errors, or omissions in or relating to the development and/or entitlement of, or construction of improvements on or related to, the Property, latent or otherwise, or on account of any other conditions

affecting the Property, as the District is purchasing the Property, **“AS IS, WHERE IS”, AND “WITH ALL FAULTS”**. The District, on its own behalf and on behalf of anyone claiming by, through or under the District and on behalf of its successors and assigns, to the maximum extent permitted by applicable law, irrevocably and unconditionally waives, releases, discharges and forever acquits the Grantor from any and all claims, loss, costs, expense or judgments of any nature whatsoever known or unknown, suspected or unsuspected, fixed or contingent, which the District may now or hereafter have, own, hold or claim to have, own or hold, or at any time heretofore may have had, owned, held or claimed to have, own or hold, against Grantor, its affiliates, successors and assigns, relating to this letter agreement, the transaction contemplated hereby, and/or the Property, including, without limitation, the physical condition of the Property, the environmental condition of the Property, the entitlements for the Property, any hazardous materials that may be on or within the Property and any other conditions existing, circumstances or events occurring on, in, about or near the Property whether occurring before, after or at the time of transfer of the Property. Grantor shall not be liable for any damages whatsoever, including but not limited to special, direct, indirect, consequential, or other damages resulting or arising from or relating to the ownership, use, condition, location, development, maintenance, repair, or operation of the Property.

4. The Grantor represents that it has no knowledge of any latent or patent defects in the Property, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.

5. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee’s limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

[CONTINUED ON FOLLOWING PAGE]

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESS

TAYLOR MORRISON OF FLORIDA, INC.

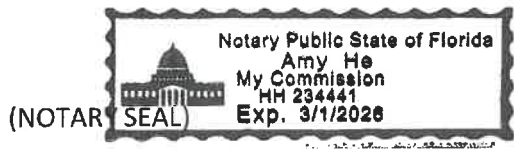
By: *Hope N. Koutz*
Name: Hope N. Koutz

By: *[Signature]*
Name: Andrew "Drew" Miller
Title: V.P.

By: *[Signature]*
Name: Courtney L. Susan

STATE OF FLORIDA
COUNTY OF Pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2023, by Andrew "Drew" Miller as Vice President of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



Amy He
NOTARY PUBLIC, STATE OF FLORIDA

Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

This instrument was prepared by and upon recording should be returned to:

(This space reserved for Clerk)

KUTAK ROCK, LLP
107 West College Avenue
Tallahassee, Florida 32301

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made as of the 6th day of July, 2023, by and between **Taylor Morrison of Florida, Inc.**, a Florida corporation ("**Grantor**"), whose mailing address is 3922 Coconut Palm Drive, Suite 108, Tampa, Florida 33619, and **River Landing Community Development District**, a community development district formed pursuant to Chapter 190, Florida Statutes ("**Grantee**"), whose address is c/o JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308.

(Wherever used herein, the terms "Grantor" and "Grantee" include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

SPECIAL WARRANTY GRANT OF FEE TITLE

WITNESS THAT GRANTOR, for good and valuable consideration in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, grants, bargains and conveys to Grantee forever, all of the right, title, interest, claim and demand which the Grantor have in and to the following described lot, piece or parcel of land, situate, lying and being in the County of Pasco, State of Florida, and more particularly below ("**Property**"):

Tract D-11 (Drainage Area) and Tract D-13 (CDD Drainage Area; Wetland Conservation Area), of the plat titled "River Landing Phase 1B", as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida.

Tracts D-1, D-2, D-3, D-4, D-5, D-6, D-7, D-8, D-9, D-10, D-11, D-12, D-13, D-14, D-15, D-16, D-17, D-18 and D-19 (CDD Drainage Area), Tracts M-1, M-2, M-3, M-4 and M-5 (Mitigation Area), and Tract W-1, W-2, W-3, W-3A, W-4, and W-5 (Wetland Conservation Area), of the plat titled "River Landing Phase 2A-2B-2C-3A-3B-3C-3D", as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida.

Tract A-3 (CDD Right-of-Way), of the plat titled "River Landing Phase 2E-2F-3E", as recorded in Plat Book 88, Pages 143 - 149, of the Official Records of Pasco County, Florida.

TOGETHER with all of the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining, and to have and to hold the same in fee simple forever. Such conveyance is subject to all matters of record; however, reference hereto shall not operate to re-impose the same.

The Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple and that the Grantor has good right and lawful authority to sell and convey said land. Further,

the Grantor hereby warrant the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under Grantor, but against none other. Additionally, the Grantor warrants that it has complied with the provisions of Section 196.295, Florida Statutes.

RESERVATION OF EASEMENT

GRANTOR hereby reserves unto itself and its successors and assigns, and Grantee by acceptance hereby gives and grants unto Grantor and its successors and assigns, non-exclusive easements for ingress and egress over, upon and across the Property, together with the rights to install, maintain, repair, plant, mow, cultivate, irrigate, improve and care for all drainage, hardscaping, landscaping, irrigation, wetland and related improvements, and the right to maintain, repair and replace and improve any improvements now or hereafter located on the Property; provided, however, that Grantor's reservation of rights hereunder shall not be deemed to impose any obligations on Grantor's to maintain, repair or replace any part of the Property or improvements located thereon.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed on the day and year first above written.

WITNESS

TAYLOR MORRISON OF FLORIDA, INC.

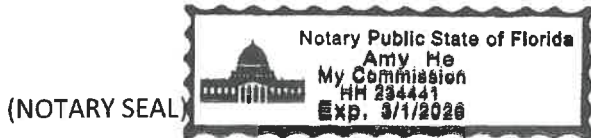
By: Hope N. Koutz
Name: Hope N. Koutz

By: [Signature]
Name: Andrew "Drew" Miller
Title: V.P.

By: Courtney L. Susan
Name: Courtney L. Susan

STATE OF FLORIDA
COUNTY OF Pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2023, by Andrew "Drew" Miller, as Vice President of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



[Signature]
NOTARY PUBLIC, STATE OF FLORIDA
Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

This instrument was prepared by and upon recording should be returned to:

(This space reserved for Clerk)

KUTAK ROCK, LLP
107 West College Avenue
Tallahassee, Florida 32301

**EASEMENT AGREEMENT
[PHASES 1B, 2 AND 3]**

This **EASEMENT AGREEMENT** (“**Agreement**”) is made and entered into this 6th day of July, 2023, by and among:

Taylor Morrison of Florida, Inc., a Florida corporation, whose mailing address is 3922 Coconut Palm Drive, Suite 108, Tampa, Florida 33619 (“**Developer**”, and together with the Community Association and Townhome Association (both defined herein), “**Grantor**”); and

River Landing Community Development District, a community development district formed pursuant to Chapter 190, Florida Statutes, whose address is c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308 (“**District**” or “**Grantee**”); and

River Landing Community Association, Inc., a Florida not-for-profit corporation, whose address is 3922 Coconut Palm Drive, Suite 108, Tampa, Florida 33619 (“**Community Association**”); and

River Landing Townhomes Homeowners Association, Inc., a Florida not-for-profit corporation, whose address is 3922 Coconut Palm Drive, Suite 108, Tampa, Florida 33619 (“**Townhome Association**”).

WITNESSETH

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (“**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the Act authorizes the District to plan, finance, construct, install, operate and/or maintain certain infrastructure, including, but not limited to, stormwater ponds, roadway improvements, and other improvements and uses within the boundaries of the District; and

WHEREAS, by virtue of those certain plats recorded in the Public Records of Pasco County, to wit: “*River Landing Phase 1B*”, as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida, “*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*”, as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida, and “*River Landing Phase 2E-2F-3E*”, as recorded in Plat Book 88, Pages 143 - 149, of the Official Records of Pasco County, Florida (together, “**Plats**”), Grantor

reserved to itself the right to dedicate and/or dedicated easements to the District over the areas and for the purposes more particularly depicted and described on the Plats; and

WHEREAS, Grantor desires to formally grant to, and/or clarify the terms of, the District easements over the Easement Areas (herein defined) for the purposes more particularly described herein; and

WHEREAS, Grantor and District acknowledge that use of the Easement Areas is necessary for District to carry out its essential purpose; and

WHEREAS, the District has requested that Grantor grant to the District a perpetual easement over the Easement Areas and Grantor is agreeable to granting such an easement on the terms and conditions set forth herein.

NOW, THEREFORE, for good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **RECITALS.** The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Easement Agreement.

2. **GRANT OF EASEMENT.** Grantor hereby grants – to the extent of the Developer’s and the Community Association’s respective interests, if any – to the District, its successors, and assigns, in perpetuity, non-exclusive easements over, upon, under, through, and across the lands identified below (“**Easement Areas**”) to have and to hold the same unto the District, its successors and assigns forever for the following purposes (collectively, “**Easement**”):

- (a) The District shall have and is hereby granted a perpetual, non-exclusive easement for purposes of ingress and egress, construction, installation, use, maintenance, repair, reconstruction, and replacement by the District of drainage facilities located within Tracts A-1, A-1A, A-1B (CDD Drainage and Access Easement) and Tracts B-33C, B-36 (CDD Drainage and Access Easement) of “*River Landing Phase 1B*”, as recorded in Plat Book 86, Pages 22 – 28, of the Official Records of Pasco County, Florida.
- (b) The District shall have and is hereby granted a perpetual, non-exclusive easement for purposes of ingress and egress, construction, installation, use, maintenance, repair, reconstruction, and replacement by the District of drainage facilities located within Tracts A-1, A-1C, A-1D and A-2 (CDD Drainage and Access Easement) and Tracts B-2, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-14, B-16, B-17, B-18, B-19, B-21, B-22, B-23, B-24, B-25, B-26, B-29, B-30, B-32 (CDD Drainage and Access Easement), of “*River Landing Phase 2A-2B-2C-3A-3B-3C-3D*”, as recorded in Plat Book 89, Pages 67 - 90, of the Official Records of Pasco County, Florida.
- (c) The District shall have and is hereby granted a perpetual, non-exclusive easement for purposes of ingress and egress, construction, installation, use, maintenance, repair, reconstruction, and replacement by the District of drainage facilities located within Tracts A-3 (CDD Drainage and Access Easement) and Tracts B-34 and B-38 (CDD Drainage and Access Easement), of “*River Landing Phase 2E-2F-3E*”, as recorded in Plat Book 88, Pages 143 - 149, of the Official Records of Pasco County, Florida.

(d) The District shall have and is hereby granted a perpetual, non-exclusive easement for purposes of ingress and egress, construction, installation, use, maintenance, repair, reconstruction, and replacement by the District of drainage facilities located within all drainage easement areas including those labeled "(CDD) Drainage and Access Easements," "(CDD) Side Yard Drainage/Access Easements," "Drainage and Access Easements" and "Drainage, Access and Utility Easements," as identified on the Plats.

3. INCONSISTENT USE. Grantor agrees and covenants that it shall not grant or exercise any rights in the Easement Areas inconsistent with, or which unreasonably interfere with, the rights herein accorded to the District. Further, no permanent improvements shall be placed within Easement Areas that interfere with the rights granted hereunder.

4. DEFAULT. A default by any party under this Easement Agreement shall entitle the other party to all remedies available at law or in equity, which may include but not be limited to the right of actual damages, injunctive relief and/or specific performance.

5. ENFORCEMENT OF AGREEMENT. In the event that either the District or any owner of property upon which the Easement Areas are located seeks to enforce this Easement Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution or appellate proceedings.

6. CONTROLLING LAW. This Easement Agreement shall be construed, interpreted and controlled according to the laws of the State of Florida.

7. PUBLIC RECORDS. Grantor understands and agrees that all documents of any kind provided to the District or to District Staff in connection with this Easement Agreement are public records and are to be treated as such in accordance with Florida law.

8. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Easement Agreement shall not affect the validity or enforceability of the remaining portions of this Easement Agreement, or any part of this Easement Agreement not held to be invalid or unenforceable.

9. BINDING EFFECT. This Easement Agreement and all of the provisions of this Easement Agreement shall inure to the benefit of and be binding upon the parties set forth herein and their respective successors and permitted assigns, and the agents, employees, invitees, tenants, subtenants, licensees, lessees, mortgagees in possession and independent contractors thereof, as a covenant running with and binding upon the Easement Areas.

10. AUTHORIZATION. By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute this Easement Agreement, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.

11. AMENDMENTS. Amendments to and waivers of the provisions contained in this Easement Agreement may be made only by an instrument in writing which is executed by all parties hereto.

12. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Easement Agreement.

13. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

IN WITNESS WHEREOF, the parties have caused this instrument to be executed by their duly authorized officers effective as of the day and year first above written.

WITNESS

TAYLOR MORRISON OF FLORIDA, INC.

By: Hope N. Kowitz
Name: Hope N. Kowitz

By: Andrew "Drew" Miller
Name: Andrew "Drew" Miller
Title: V.P.

By: Courtney L. Susan
Name: Courtney L. Susan

STATE OF FLORIDA
COUNTY OF Pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2023, by Andrew "Drew" Miller as Vice President of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



Amy He
NOTARY PUBLIC, STATE OF FLORIDA

Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

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WITNESS

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

Hope N. Koutz
Name: Hope N. Koutz

Travis Stagnitta
Name: TRAVIS STAGNITTA
Title: VICE CHAIRMAN

Courney L. Susan
Name: Courney L. Susan

STATE OF FLORIDA
COUNTY OF Pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2023, by Travis Stagnitta, as Chairperson of River Landing Community Development District, who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

Amy He
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)



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WITNESS

RIVER LANDING COMMUNITY ASSOCIATION, INC.

Hope N. Koutz
Name: Hope N. Koutz

[Signature]
Name: Michael Piendel
Title: Treasurer

[Signature]
Name: Courtney L. Susan

STATE OF FLORIDA

COUNTY OF Pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2021, by Michael Piendel, as Treasurer of River Landing Community Association, Inc., who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

[Signature]
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)



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WITNESS

RIVER LANDING TOWNHOMES HOMEOWNERS ASSOCIATION, INC.

Hope N. Koutz
Name: Hope N. Koutz

Michael Piendel
Name: Michael Piendel
Title: Treasurer

Courtney L. Susan
Name: Courtney L. Susan

STATE OF FLORIDA
COUNTY OF Pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 6th day of July, 2023, by Michael Piendel as Treasurer of River Landing Townhomes Homeowners Association Inc who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

Amy He
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: Amy He
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)



RESOLUTION 2024-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT REAFFIRMING, RESTATING AND RE-ESTABLISHING THE DISTRICT'S ADOPTION OF AN ELECTRONIC RECORDS POLICY AND A POLICY ON THE USE OF ELECTRONIC SIGNATURES; ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, the River Landing Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated in Pasco County, Florida; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of district business; and

WHEREAS, on July 28, 2020, the District adopted Resolution 2020-9 adopting an Electronic Records Policy and a Policy on the use of Electronic Signatures; and

WHEREAS, the District has appointed the District Manager of the District as the District's records custodian; and

WHEREAS, the District Manager deems it necessary to reaffirm, restate and re-establish the District's use of an electronic records policy and the use of electronic signatures in connection with the conduct of the District's business.

WHEREAS, the District maintains an active and continuing program for the economical and efficient management of records and provides for the designation of a Records Management Liaison Officer ("**RMLO**") as required by Section 257.36(5)(a), Florida Statutes; and

WHEREAS, Rule 1B-26.003, Florida Administrative Code, allows the District's records custodian to designate an electronic copy of an original paper record as the record (master) copy and designate the original paper copy as a duplicate; and

WHEREAS, the District desires to authorize the District's records custodian to adopt an electronic records policy as described more fully in **Exhibit A** (the "**Electronic Records Policy**"), as such policy may be amended from time to time, for creating electronic copies of original paper records, designating such electronic copies as the record (master) copy, designating such original paper copies as duplicates and destroying, or otherwise disposing of, such originals in accordance with the applicable general schedule once such originals are obsolete, superseded or the administrative value is lost; and

WHEREAS, consistent with Rule 1B-26.003, Florida Administrative Code, the District has undertaken a cost-benefit analysis to determine that the adoption of the Electronic Records Policy would be cost-effective by, among other things, the need to store paper records; and

RESOLUTION 2024-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT REAFFIRMING, RESTATING AND RE-ESTABLISHING THE DISTRICT'S ADOPTION OF AN ELECTRONIC RECORDS POLICY AND A POLICY ON THE USE OF ELECTRONIC SIGNATURES; ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the District's Board of Supervisors ("**Board**") finds that it is in the best interests of the District, and most cost-effective, to adopt by resolution the Electronic Records Policy for immediate use and application; and

WHEREAS, in connection with the adoption of the Electronic Records Policy, the District finds that is important to simultaneously adopt a policy regarding the District's use of electronic signatures in connection with the conduct of the District's business.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS. The foregoing recitals are true and correct and incorporated herein as findings of the District's Board of Supervisors.

SECTION 2. ADOPTION OF ELECTRONIC RECORDS POLICY. The District hereby authorizes the District's records custodian to implement the Electronic Records Policy substantially in the form of **Exhibit "A"** attached hereto and by reference incorporated herein.

SECTION 3. ADOPTION OF ELECTRONIC SIGNATURES POLICY. The District hereby authorizes the use of electronic signatures in connection with the conduct of the District's business and the execution of writings by the District consistent with, and to the extent permitted under, Chapter 668, Florida Statutes, as may be amended from time to time (the "**Electronic Signatures Act**"). All use of electronic signatures shall be in compliance with the Electronic Signatures Act. Pursuant to Section 668.004 of the Electronic Signatures Act, unless otherwise provided by law, an electronic signature may be used by the District to sign a writing and shall have the same force and effect as a written signature. The District Manager is authorized to implement control processes and procedures pursuant to the Electronic Signatures Act including, without limitation, Section 668.006, relating to the District's use of electronic signatures to ensure adequate integrity, security, and auditability.

SECTION 4. SEVERABILITY. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. CONFLICTS. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

{Remainder of page intentionally left blank. Signatures commence on next page.}

RESOLUTION 2024-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT REAFFIRMING, RESTATING AND RE-ESTABLISHING THE DISTRICT'S ADOPTION OF AN ELECTRONIC RECORDS POLICY AND A POLICY ON THE USE OF ELECTRONIC SIGNATURES; ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 10th day of April 2024.

ATTEST:

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

Exhibit A: Electronic Records Policy

EXHIBIT A

ELECTRONIC RECORDS POLICY FOR THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

1. PURPOSE OF ELECTRONIC RECORDS POLICY. The purpose of this Electronic Records Policy (“Policy”) is to create a more efficient and cost-effective means for retaining and managing District records by authorizing the District to designate electronic copies of original paper records as record, “master” copies, and to dispose of the duplicate original paper records.

2. DESIGNATION OF ELECTRONIC COPIES AS MASTER COPIES. It is the policy of the District to retain and manage records in accordance with, and pursuant to, Rule 1B-26.003, Florida Administrative Code, and, more specifically, to: (i) create electronic copies of original paper records, (ii) designate all such electronic copies as the record (master) copies; and (iii) destroy, or otherwise dispose of, such originals in accordance with the applicable general schedule once such originals are obsolete, superseded or the administrative value is lost. The District records custodian in his or her sole discretion may select which original paper records, if any, shall be subject to the implementation of this Policy.

All District Supervisors, officers, managers, staff, employees, and other personnel and contractors (where applicable) shall manage, protect, and maintain all records in accordance with the applicable retention schedule approved by the Division of Library and Information Services, the District’s applicable records retention rules and policies, Rule 1B-26.003, Florida Administrative Code, a copy of which is attached hereto, and this Policy.

3. DISTRICT DUTIES AND RESPONSIBILITIES. The District and the District’s record custodian shall develop and implement this Policy, all in compliance with Rule 1B-26.003(6), Florida Administrative Code, the terms of which are incorporated herein. Among other things, the District shall ensure that all records are included within records retention schedules, integrate the management of electronic records with other records and information resources management programs, incorporate electronic records management objectives, responsibilities, and authorities in pertinent District directives, establish procedures for addressing records management requirements, provide training as appropriate, etc.

4. PUBLIC RECORDS. The District shall ensure that the electronic recordkeeping systems meet all requirements for public access to records in accordance with Chapter 119, Florida Statutes. Toward that end, the District shall provide copies of electronic records to any person making a public records request, shall ensure that all District contracts do not impair the right of the public to access District records, shall maintain the confidentiality of records exempt from disclosure, and otherwise shall satisfy the requirements of Chapter 119, Florida Statutes, and Rule 1B-26.003(6)(g), Florida Administrative Code, the terms of which are incorporated herein.

5. DOCUMENTATION STANDARDS. The District shall develop and maintain adequate and up-to-date technical and descriptive documentation for each electronic recordkeeping system in compliance with Rule 1B-26.003(7), Florida Administrative Code, the terms of which are incorporated herein. Among other things, and without intending to limit the requirements of Rule 1B-26.003(7), Florida Administrative Code, the documentation shall include a narrative description of the system, the physical and technical characteristics of the system, and any other technical information needed to read or process the records.

6. CREATION AND USE OF ELECTRONIC RECORDS. The District shall comply with Rule 1B-26.003(8), Florida Administrative Code, the terms of which are incorporated herein, with respect to the creation and use of electronic records. Among other things, the District shall provide a method for authorized users to retrieve desired records, shall provide an appropriate level of security in order to maintain the integrity of the records, shall identify the open format or standard interchange format when necessary to permit the exchange of records on electronic media, and shall provide for the disposition of the records, including, when appropriate, transfer to the Florida State Archives. Before a record (master) copy is created on an electronic recordkeeping system, the record shall be uniquely identified to enable authorized personnel to retrieve, protect, and carry out the disposition of records in the system.

7. LEGAL AUTHENTICATION. Pursuant to Rule 1B-26.003(9), Florida Administrative Code, the terms of which are incorporated herein, the District shall implement the following procedures to enhance the legal admissibility of electronic records:

- a. Document that similar kinds of records generated and stored electronically are created by the same processes each time and have a standardized retrieval approach.
- b. Substantiate that security procedures prevent unauthorized addition, modification, or deletion of a record and ensure systems are protected against such problems as power interruptions.
- c. Identify the electronic media on which records are stored throughout their life cycle, the maximum time span that records remain on each storage media, and the official retention requirements as approved by the Division of Library and Information Services.

8. SELECTION OF ELECTRONIC RECORDS STORAGE MEDIA. The District shall select appropriate media and systems for the storage of electronic records throughout their life cycle pursuant to Rule 1B-26.003(10), Florida Administrative Code, the terms of which are incorporated herein. Among other things, such media and systems shall permit easy and accurate retrieval, shall retain the records in a usable format, and shall meet the standards, and be selected based on the factors, set forth in Rule 1B-26.003(10), Florida Administrative Code.

9. MAINTENANCE OF ELECTRONIC RECORDS. The District shall maintain electronic records in a manner consistent with the standards set forth in Rule 1B-26.003(11), Florida Administrative Code, the terms of which are incorporated herein.

10. RETENTION OF ELECTRONIC RECORDS. The District shall ensure that all electronic records are retained and accessible for as long as required by law and pursuant to Rule 1B-26.003(12), Florida Administrative Code, the terms of which are incorporated herein. Specifically, the District records custodian shall schedule the retention and disposition of all electronic documents, shall establish a process for recopying, reformatting and other necessary maintenance to ensure the retention and usability of electronic records throughout their authorized life cycle, and shall transfer a copy of the electronic records to the Florida State Archives at the time specified in the record retention schedule, if applicable.

11. DESTRUCTION OF ELECTRONIC RECORDS. The District shall destroy electronic records only in a manner consistent with the standards set forth in Rule 1B-26.003(13), Florida Administrative Code, the terms of which are incorporated herein. At a minimum, the District shall destroy electronic records in a manner such that any confidential or exempt information cannot practicably be read or

reconstructed, and shall ensure that recording media previously used for electronic records containing confidential or exempt information are not reused if the previously recorded information can be comprised in any way by reuse.

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Rule 1B-26.003, Florida Administrative Code

1B-26.003 Electronic Recordkeeping.

(1) These rules provide standards for record copies of public records which reside in electronic form. These requirements must be incorporated in the system design and implementation of new systems and enhancements to existing systems in which electronic records reside. Public records are those as defined by Section 119.011(12), F.S.

(2) These rules are applicable to all agencies as defined by Section 119.011(2), F.S., and establish minimum requirements for the creation, utilization, maintenance, retention, preservation, storage and disposition of electronic record copies, regardless of the media.

(3) Electronic recordkeeping systems and practices in use at the effective date of this rule that are not in compliance with the requirements of this rule may be used until the systems or practices are replaced or upgraded. New and upgraded electronic recordkeeping systems and practices created or implemented after the effective date of this rule shall comply with the requirements contained herein. If an agency cannot practicably achieve compliance with this section in relation to an upgraded system, the agency shall document the reason why it cannot do so.

(4) For the purpose of these rules:

(a) "Checksum" means a hashing algorithm or procedure for checking that electronic records have not been altered by transforming a string of characters into a usually shorter fixed-length "hash value" or key that represents the original string.

(b) "Database" means an organized collection of automated information.

(c) "Database management system" means a set of software programs that controls the organization, storage and retrieval of data (fields, records and files) in a database. It also controls the security and integrity of the database.

(d) "Digital signature" means a type of electronic signature (any letters, characters, or symbols executed with an intent to authenticate) that can be used to authenticate the identity of the sender of a message or the signer of a document and to ensure that the original content of the message or document that has been sent is unchanged. Digital signatures can be created through checksums.

(e) "Electronic record" means any information that is recorded in machine readable form.

(f) "Electronic recordkeeping system" means an automated information system for the organized collection, processing, transmission and dissemination of information in accordance with defined procedures.

(g) "Logical access controls" means those administrative controls and permissions allowing or limiting user access to a system's records and resources.

(h) "Metadata" means structured or semi-structured data about records that enables identification, access, use, understanding and preservation of those records over time.

(i) "System design" means the design of the nature and content of input, files, procedures and output, and their interrelationships.

(j) "Permanent or long-term records" means any public records as defined by Section 119.011(12), F.S., which have an established retention period of more than 10 years.

(k) "PPI" means pixels per inch and is the measurement of digital pixels on a screen or file.

(l) "Record copy" means public records specifically designated by the custodian as the official record.

(m) "Geographic information system" means a computer system for capturing, storing, checking, integrating, manipulating, analyzing and displaying data related to positions on the Earth's surface.

(n) "Open format" means a data format that is defined in complete detail, allows transformation of the data to other formats without loss of information, and is open and available to the public free of legal restrictions on use.

(o) "Unicode" means the universal character encoding standard maintained by the Unicode Consortium, providing the basis for processing, storage, and interchange of text data in any language in all modern software and information technology protocols.

(5) Agencies shall develop and maintain adequate and up-to-date technical and descriptive documentation for each electronic recordkeeping system to specify characteristics necessary for reading or processing the records. Documentation for electronic records systems shall be maintained in electronic or printed form as necessary to

ensure access to the records. The minimum documentation required is:

(a) A narrative description of the system, including all inputs and outputs of the system; the organization and contents of the files and records; policies on access and use; security controls; purpose and function of the system; update cycles or conditions and rules for adding information to the system, changing information in it, or deleting information; and the location and media in which electronic records are maintained and their retention requirements to ensure appropriate disposition of records in accordance with Chapter 1B-24, F.A.C.

(b) The physical and technical characteristics of the records, including:

1. A record layout or markup language that describes each file or field including its name, size, starting or relative position, and description of the form of the data (such as alphabetic, decimal or numeric), or

2. A data dictionary or the equivalent information associated with a database management system including a description of the relationship between data elements in databases;

(c) For information coming from geographic information systems, the physical and technical characteristics of the records must be described including a data dictionary, a quality and accuracy report and a description of the graphic data structure, such as recommended by the federal Spatial Data Transfer Standards; and,

(d) Any other technical information needed to read or process the records.

(6) Electronic recordkeeping systems that maintain record copies of public records on electronic media shall meet the following minimum requirements:

(a)1. Provide a method for all authorized users of the system to retrieve desired records;

2. Provide an appropriate level of security to ensure the integrity of the records in accordance with the requirements of Chapter 282, F.S. Security controls should include, at a minimum, physical and logical access controls, backup and recovery procedures, and training for custodians and users. Automated methods for integrity checking should be incorporated in all systems that generate and use official file copies of records. Checksums and digital signatures should be considered for all official file copies of electronic records. The use of automated integrity controls, such as checksums and digital signatures, can reduce the need for other security controls. Checksums used to protect the integrity of official file copies of records should meet the requirements of U.S. Federal Information Processing Standards Publication 180-4 (FIPS-PUB 180-4) (August 4, 2015) entitled "Secure Hash Standard (SHS)," <https://www.flrules.org/Gateway/reference.asp?No=Ref-13888> which is hereby incorporated by reference, and made a part of this rule. This publication is available from the National Institute of Standards and Technology, U.S. Department of Commerce, 100 Bureau Drive, Gaithersburg, MD 20899, and at the Internet Uniform Resource Locator: <https://csrc.nist.gov/publications/detail/fips/180-4/final>.

3. Identify the open format or standard interchange format when necessary to permit the exchange of records on electronic media between agency electronic recordkeeping systems using different software/operating systems and the conversion or migration of records on electronic media from one system to another.

4. Provide for the disposition of the records including, when appropriate, transfer to the Florida State Archives.

(b) Before a record copy is created on an electronic recordkeeping system, the record shall be uniquely identified to enable authorized personnel to retrieve, protect, and carry out the disposition of records in the system. Agencies shall ensure that records maintained in such systems can be correlated with any existing related records on paper, microfilm or other media.

(c) Systems or programs used to create, store or access record copies of electronic records must capture structural, descriptive, administrative and technical metadata standard to the system or program employed and must generate additional metadata whenever a record is moved within the system or migrated to another format or storage medium.

(7) Agencies shall implement the following procedures to enhance the legal admissibility of electronic records:

(a) Document that similar kinds of records generated and stored electronically are created by the same processes each time and have a standardized retrieval approach.

(b) Substantiate that security procedures prevent unauthorized addition, modification, or deletion of a record and ensure systems are protected against such problems as power interruptions.

(c) Identify the electronic media on which records are stored throughout their life cycle, the maximum time span that records remain on each storage media, and the official retention requirements as approved by the Division of

Library and Information Services.

(d) Professional engineer drawings and documents: Maintain in unaltered form a record copy of any and all documents signed, dated and sealed by a professional engineer prior to or upon submission to the agency. The record copy of signed, dated and sealed documents must be retained in unaltered form for the duration of the record's retention period. This provision does not prohibit agencies from scanning the unaltered document and maintaining the scanned copy as the record copy.

(e) State agencies shall, and other agencies are encouraged to, establish and maintain integrity controls for record copies of electronic records in accordance with the requirements of Chapter 282, F.S.

(8) For storing record copies of electronic public records throughout their life cycle, agencies shall select appropriate media and systems which meet the following requirements:

(a) Permit easy and accurate retrieval in a timely fashion;

(b) Retain the records in a usable format until their authorized disposition and, when appropriate, meet the requirements necessary for transfer to the Florida State Archives.

(c) Agencies shall not use the following for the storage of record copies of permanent or long-term records:

1. Flash memory media (such as thumb drives, SD cards, CF cards, micro-SD cards);
2. Audio cassette tape;
3. VHS video cassette tape;
4. Floppy disks.

(d) Permanent or long-term records may be stored using one or more of the following methods:

1. Hard drive, preferably high-reliability, solid-state drive (SSD); spinning hard disk drive (HDD) is also acceptable;
2. Optical disc, preferably write-once discs with an inert dye layer;
3. Polyester-based magnetic data tape;
4. Cloud storage, preferably high-reliability, web-based storage services.

(e) Standard. A scanning density with a minimum of 300 PPI is required for scanned images created by the agency from hard copy permanent or long-term records.

(f) Record copies of scanned images created by the agency from hard copy permanent or long-term records must be stored in accordance with a published International Organization for Standardization (ISO) open standard image format.

(g) The following factors are to be considered before selecting a storage media or converting from one media to another:

1. The authorized retention of the records as determined during the scheduling process;
2. The maintenance necessary to retain the records;
3. The cost of storing and retrieving the records;
4. The access time to retrieve stored records;
5. The portability of the medium (that is, selecting a medium that can be read by equipment offered by multiple manufacturers); and,
6. The ability to transfer the information from one medium to another, such as from optical disk to magnetic tape.

(9)(a) Agencies shall back up electronic records on a regular basis to safeguard against the loss of information due to equipment malfunctions, human error or other disaster. Additional backups are strongly recommended for permanent and long-term records. Backups created for disaster recovery purposes, and all preservation duplicates of permanent or long-term records, shall be maintained in an off-site storage facility, which may include cloud storage, geographically separated from the risks associated with the agency's location. The storage environment must be maintained at constant temperature (below 68 degrees Fahrenheit) and relative humidity (30 to 45 percent) levels. Storage and handling of permanent or long-term records on magnetic tape shall conform to the standards contained in Standard AES22-1997 (r2008) "AES recommended practice for audio preservation and restoration – Storage and handling – Storage of polyester-base magnetic tape" <https://www.flrules.org/Gateway/reference.asp?No=Ref-13889> (published 1997, reaffirmed 2003 and 2008, stabilized 2012) which is hereby incorporated by reference and made a part of this rule. This publication is available

from the Audio Engineering Society, Incorporated at the Internet Uniform Resource Locator: <https://www.aes.org/publications/standards/search.cfm?docID=25>. If an agency cannot practicably maintain backups and preservation duplicates as required in this section, the agency shall document the reasons why it cannot do so. Other electronic records media should be stored in a cool, dry, dark environment when possible (maximum temperature 73 degrees Fahrenheit, relative humidity 20-50 percent).

(b) Agencies shall annually read a statistical sample of all electronic media containing permanent or long-term records to identify any loss of information and to discover and correct the cause of data loss.

(c) Agencies shall conduct data integrity testing on all media containing permanent or long-term electronic records at least every 10 years and verify that the media are free of permanent errors. More frequent testing (e.g. at least every 5 years) is highly recommended. If a checksum was previously run on the digital media, testing can be conducted by running the same checksum.

(d) Agencies shall rewind tape reels immediately before use to restore proper tension, or at a minimum every three years. When tapes with extreme cases of degradation are discovered, they should be rewound to avoid more permanent damage and copied to new media as soon as possible. Tapes shall be played continuously from end to end to ensure even packing. Tapes shall be stored so that the tape is all on one reel or hub. The requirement for rewinding does not apply to tape cartridges.

(e) External labels (or the equivalent automated management system) for electronic recording media used to store permanent or long-term records shall provide unique identification for each storage media, including:

1. The name of the organizational unit responsible for the data;
2. System title, including the version number of the application;
3. Special security requirements or restrictions on access, if any; and,
4. Software in use at the time of creation.

(f) Standard. For all media used to store permanent or long-term electronic records, agencies shall maintain human readable information specifying recording methods, formats, languages, dependencies and schema sufficient to ensure continued access to, and intellectual control over, the records. Additionally, the following information shall be maintained for each media used to store permanent or long-term electronic records:

1. File title;
2. Dates of creation;
3. Dates of coverage; and,
4. Character code/software dependency.

(g) Electronic records storage media shall not be stored closer than 6 feet to sources of magnetic fields, including generators, elevators, transformers, loudspeakers, microphones, headphones, magnetic cabinet latches and magnetized tools.

(h) Electronic records on magnetic tape or disk shall not be stored in metal containers unless the metal is non-magnetic. Storage containers shall be resistant to impact, dust intrusion and moisture. Compact disks shall be stored in hard cases, and not in cardboard, paper or flimsy sleeves.

(i) Agencies shall ensure that record copies of electronic records are maintained by personnel properly trained in the use and handling of the records and associated equipment.

(j) Agencies shall establish and adopt procedures for external labeling of physical storage media and for descriptive file naming and/or labeling of electronic files and directories so that all authorized users can identify and retrieve the stored information.

(k) Agencies shall convert storage media to provide compatibility with the agency's current hardware and software to ensure that information is not lost due to changing technology or deterioration of storage media. Before conversion of information to different media, agencies must determine that authorized disposition of the electronic records can be implemented after conversion. Permanent or long-term electronic records shall be transferred to new media compliant with this rule as needed to prevent loss of information due to changing technology or deterioration of storage media.

(10) Each agency is responsible for ensuring the continued accessibility and readability of public records throughout the entire life cycle regardless of the format or media in which the records are maintained.

Agencies shall establish policies and procedures to ensure that electronic records and their documentation are retained and accessible as long as needed. These procedures shall include provisions for:

(a) Scheduling the retention and disposition of all electronic records, as well as related access documentation and indexes, in accordance with the provisions of Chapter 1B-24, F.A.C.

(b) Establishing procedures for regular recopying, reformatting and other necessary maintenance to ensure the retention and usability of the electronic records throughout their authorized life cycle.

(c) Transferring a copy of the electronic records and any related documentation and indexes to the Florida State Archives at the time specified in the records retention schedule, if applicable. Transfer may take place at an earlier date if convenient for both the agency and the Archives.

(11) Electronic records may be destroyed only in accordance with the provisions of Chapter 1B-24, F.A.C.

Rulemaking Authority 257.14, 257.36(1), 257.36(6) FS. Law Implemented 257.36(1)(a) FS. History—New 8-16-92, Amended 5-13-03, 5-21-08, 12-6-21.

RESOLUTION 2024-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of River Landing Community Development District (the "Board") prior to June 15, 2024, a proposed Budget for Fiscal Year 2025; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2025 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Tuesday, June 18, 2024
HOUR: 11:00 A.M.
LOCATION: Rivers Edge Sales Center
2542 Meander Cove
Wesley Chapel, Florida 33543

SECTION 4. The District Manager is hereby directed to submit a copy of the proposed budget to Manatee County at least 60 days prior to the hearing set above. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is directed to post the proposed budget on the District's website at least two days before the Public Hearing date.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

RESOLUTION 2024-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 8. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the River Landing Community Development District, Pasco County, Florida, this 10th day of April 2024.

ATTEST:

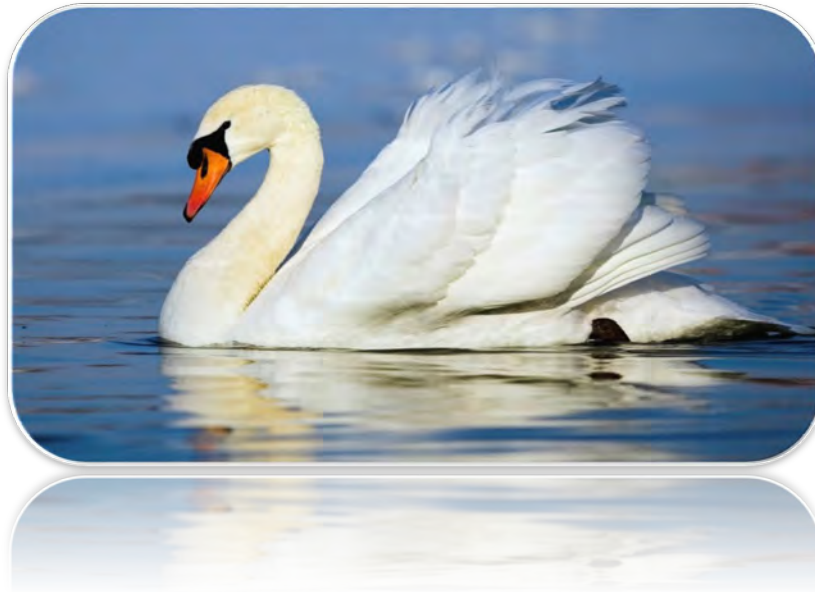
RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

Exhibit A: Proposed Fiscal Year 2025 Budget

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

River Landing Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year		Anticipated		Fiscal Year	Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	2025 Budget		
Revenues and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	-	Cash Available to Partially Fund Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	-	Interes on General Fund Bank Account
Assessment Revenue						
Assessments - On-Roll	\$ 267,979	\$ 252,151	\$ 267,979	\$ 219,890		Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	-	Direct Billing to Property Owners
Contributions - Private Sources						
Taylor Morrison (Street Light Acquisition)	\$ -	\$ -	\$ -	\$ -	-	Developer Funding of Solar Street Light System
Total Revenue & Other Sources	\$ 267,979	\$ 252,151	\$ 267,979	\$ 219,890		

Appropriations

Legislative

Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	-	Statutory Required Fees (Waived By Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	-	FICA (if applicable)

Executive

Professional - Management	\$ 42,000	\$ 17,500	\$ 42,000	\$ 44,000		District Manager
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Financial and Administrative

Audit Services	\$ 8,300	\$ 5,500	\$ 5,500	\$ 8,500		Statutory required audit Yearly
Accounting Services	\$ 28,500	\$ 11,875	\$ 28,500	\$ 28,500		Accounting (Added Series 2023 Bonds)
Assessment Roll Preparation	\$ 27,500	\$ 11,458	\$ 27,500	\$ 28,500		Required Preparation of Rolls - (Added Series 2023 Bonds
Arbitrage Rebate Fees	\$ 2,000	\$ 500	\$ 1,000	\$ 1,000		IRS Required Calculation to insure interet on bond funds does not exceed interest paid on bonds

Other Contractual Services

Recording and Transcription	\$ -	\$ -	\$ -	\$ -	-	Transcription of Board Meetings
Legal Advertising	\$ 1,500	\$ -	\$ 2,800	\$ 2,800		Statutory Required Legal Advertising
Trustee Services	\$ 8,600	\$ 2,956	\$ 8,600	\$ 8,600		Trust Fees for Bonds (Added Series 2023 Bonds)
Dissemination Agent Services	\$ 6,000	\$ 500	\$ 6,500	\$ 6,000		Required SEC Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ 150	\$ 150		Annual Fee
Bank Service Fees	\$ 350	\$ 120	\$ 350	\$ 100		Bank Fees - Governmental Accounts

River Landing Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year		Anticipated		Fiscal Year	Description
	2024 Budget	Actual at 2/21/2024	Year End 09/30/2024	2025 Budget		
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -		
Communications and Freight Services						
Telephone	\$ -	\$ -	\$ -	\$ -		
Postage, Freight & Messenger	\$ 150	\$ 62	\$ 200	\$ 200		Agend Mailings and other Misc Mailings
Rentals and Leases						
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -		
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500		Statutory Maintenance of District Web Sites
Insurance	\$ 13,000	\$ 12,618	\$ 12,618	\$ 13,318		General Liability, D&O Liability, Street Lights Property/Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175		Department of Economic Opportunity Fee
Printing and Binding	\$ 100	\$ -	\$ 50	\$ 100		Agenda books and copies
Office Supplies	\$ -	\$ -	\$ -	\$ -		
Legal Services						
General Counsel	\$ 10,000	\$ 3,546	\$ 9,000	\$ 9,000		District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -		
Other General Government Services						
Engineering Services	\$ 5,000	\$ 1,470	\$ 5,000	\$ 5,000		District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -		
Capital Outlay	\$ -	\$ -	\$ -	\$ -		
Other Physical Environment						
Repairs and Maintenance						
Naturalized Area Maintenance	\$ 50,000		\$ -	\$ -		Removed from CDD - to be moved to HOA in FY 2025
Road and Street Facilities						
Capital Improvements						
Street Lights Purchase	\$ -	\$ -	\$ -	\$ -		Additions of Solar Lights to Existing System
Street Lights Installation	\$ -	\$ -	\$ -	\$ -		Installion of New Solar Lights to Existing System
Reserves						

**River Landing Community Development District
General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Description
Extraordinary Capital or Additional Operations	\$ 50,000	\$ -	\$ -	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 13,304	\$ -	\$ 13,304	\$ 12,447	
Total Appropriations	\$ 267,979	\$ 68,280	\$ 164,747	\$ 219,890	
Fund Balances:					
Change from Current Year Operations	\$ 0	\$ 183,871	\$ 103,232	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance					
Extraordinary Capital/Operations	\$ 38,818		\$ 142,050	\$ 192,050	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 66,995		\$ 66,995	\$ 49,475	Required to Meet Cash Needs until Assessment Rec'd.
Total Fund Balance	\$ 105,813		\$ 209,045	\$ 241,526	
	FY 2024			FY 2025	
Assessment Rate	\$ 308.02			\$ 252.75	
Units Subject to Assessment	870			870	
Cap Rate:	\$ 320.50			\$ 320.50	Adopted CAP Rate

River Landing Community Development District
Debt Service Fund - Series 2020A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 3,409	\$ 8,500	\$ 7,600
Reserve Account	\$ -	\$ 4,517	\$ 11,250	\$ 10,000
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 545,459	\$ 504,814	\$ 545,459	\$ 545,459
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 545,459	\$ 512,740	\$ 565,209	\$ 563,059
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 165,000	\$ -	\$ 165,000	\$ 170,000
Principal Debt Service - Early Redemptions				
Interest Expense				
	\$ 342,338	\$ 171,169	\$ 342,338	\$ 337,388
Other Fees and Charges				
Discounts/Collection Costs	\$ 35,514	\$ -	\$ 35,514	\$ 35,517
Operating Transfers Out	\$ -	\$ (5,691)	\$ (5,691)	\$ -
Total Expenditures and Other Uses	\$ 542,851	\$ 165,478	\$ 537,160	\$ 542,905
Net Increase/(Decrease) in Fund Balance	\$ 2,608	\$ 347,262	\$ 28,049	\$ 20,154
Fund Balance - Beginning	\$ 463,601	\$ 463,601	\$ 463,601	\$ 491,650
Fund Balance - Ending	\$ 466,209	\$ 810,863	\$ 491,650	\$ 511,804

Restricted Fund Balance:

Reserve Account Requirement	\$ 253,831
Restricted for November 1, 2025 Interest Payment	\$ 166,144
Total - Restricted Fund Balance:	\$ 419,975

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	126	\$ 495.08	\$ 495.08
Single Family 50' - 55'	89	\$ 1,287.22	\$ 1,287.22
Single Family 60' - 64'	61	\$ 1,534.76	\$ 1,534.76
Single Family 65' - 69'	52	\$ 1,609.02	\$ 1,609.02
Single Family 70' - 74'	0	N/A	\$ -
Single Family 75' - 79'	103	\$ 1,856.57	\$ 1,856.57
Total:	431		

River Landing Community Development District

Debt Service Fund - Series 2020A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 8,585,000	Varies			
5/1/2021		\$ -		\$ 145,600.94		
11/1/2021				\$ 175,893.75	\$ 321,494.69	\$ 8,585,000
5/1/2022	\$ 155,000		3.000%	\$ 175,893.75		
11/1/2022				\$ 173,568.75	\$ 504,462.50	\$ 8,430,000
5/1/2023	\$ 160,000		3.000%	\$ 173,568.75		
11/1/2023				\$ 171,168.75	\$ 504,737.50	\$ 8,270,000
5/1/2024	\$ 165,000		3.000%	\$ 171,168.75		
11/1/2024				\$ 168,693.75	\$ 504,862.50	\$ 8,105,000
5/1/2025	\$ 170,000		3.000%	\$ 168,693.75		
11/1/2025				\$ 166,143.75	\$ 504,837.50	\$ 7,935,000
5/1/2026	\$ 175,000		3.600%	\$ 166,143.75		
11/1/2026				\$ 162,993.75	\$ 504,137.50	\$ 7,760,000
5/1/2027	\$ 185,000		3.600%	\$ 162,993.75		
11/1/2027				\$ 159,663.75	\$ 507,657.50	\$ 7,575,000
5/1/2028	\$ 190,000		3.600%	\$ 159,663.75		
11/1/2028				\$ 156,243.75	\$ 505,907.50	\$ 7,385,000
5/1/2029	\$ 195,000		3.600%	\$ 156,243.75		
11/1/2029				\$ 152,733.75	\$ 503,977.50	\$ 7,190,000
5/1/2030	\$ 205,000		3.600%	\$ 152,733.75		
11/1/2030				\$ 149,043.75	\$ 506,777.50	\$ 6,985,000
5/1/2031	\$ 210,000		4.125%	\$ 149,043.75		
11/1/2031				\$ 144,712.50	\$ 503,756.25	\$ 6,775,000
5/1/2032	\$ 220,000		4.125%	\$ 144,712.50		
11/1/2032				\$ 140,175.00	\$ 504,887.50	\$ 6,555,000
5/1/2033	\$ 230,000		4.125%	\$ 140,175.00		
11/1/2033				\$ 135,431.25	\$ 505,606.25	\$ 6,325,000
5/1/2034	\$ 240,000		4.125%	\$ 135,431.25		
11/1/2034				\$ 130,481.25	\$ 505,912.50	\$ 6,085,000
5/1/2035	\$ 250,000		4.125%	\$ 130,481.25		
11/1/2035				\$ 125,325.00	\$ 505,806.25	\$ 5,835,000
5/1/2036	\$ 260,000		4.125%	\$ 125,325.00		
11/1/2036				\$ 119,962.50	\$ 505,287.50	\$ 5,575,000
5/1/2037	\$ 270,000		4.125%	\$ 119,962.50		
11/1/2037				\$ 114,393.75	\$ 504,356.25	\$ 5,305,000
5/1/2038	\$ 280,000		4.125%	\$ 114,393.75		
11/1/2038				\$ 108,618.75	\$ 503,012.50	\$ 5,025,000
5/1/2039	\$ 295,000		4.125%	\$ 108,618.75		
11/1/2039				\$ 102,534.38	\$ 506,153.13	\$ 4,730,000
5/1/2040	\$ 305,000		4.125%	\$ 102,534.38		
11/1/2040				\$ 96,243.75	\$ 503,778.13	\$ 4,425,000
5/1/2041	\$ 320,000		4.350%	\$ 96,243.75		
11/1/2041				\$ 89,283.75	\$ 505,527.50	\$ 4,105,000
5/1/2042	\$ 335,000		4.350%	\$ 89,283.75		
11/1/2042				\$ 81,997.50	\$ 506,281.25	\$ 3,770,000
5/1/2043	\$ 350,000		4.350%	\$ 81,997.50		
11/1/2043				\$ 74,385.00	\$ 506,382.50	\$ 3,420,000
5/1/2044	\$ 365,000		4.350%	\$ 74,385.00		
11/1/2044				\$ 66,446.25	\$ 505,831.25	\$ 3,055,000
5/1/2045	\$ 380,000		4.350%	\$ 66,446.25		
11/1/2045				\$ 58,181.25	\$ 504,627.50	\$ 2,675,000
5/1/2046	\$ 400,000		4.350%	\$ 58,181.25		
11/1/2046				\$ 49,481.25	\$ 507,662.50	\$ 2,275,000
5/1/2047	\$ 415,000		4.350%	\$ 49,481.25		
11/1/2047				\$ 40,455.00	\$ 504,936.25	\$ 1,860,000
5/1/2048	\$ 435,000		4.350%	\$ 40,455.00		
11/1/2048				\$ 30,993.75	\$ 506,448.75	\$ 1,425,000
5/1/2049	\$ 455,000		4.350%	\$ 30,993.75		
11/1/2049				\$ 21,097.50	\$ 507,091.25	\$ 970,000
5/1/2050	\$ 475,000		4.350%	\$ 21,097.50		
11/1/2050				\$ 10,766.25	\$ 506,863.75	\$ 495,000
5/1/2051	\$ 495,000		4.350%	\$ 10,766.25	\$ 505,766.25	\$ -
		\$ 8,585,000		\$ 6,899,827.20	\$ 15,484,827.20	

River Landing Community Development District
Debt Service Fund - Series 2020B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 312	\$ 750	\$ 650
Reserve Account	\$ -	\$ 1,162	\$ 2,900	\$ 2,600
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 6,380	\$ 15,500	\$ 13,750
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 160,438	\$ 48,137	\$ 160,438	\$ 85,000
Special Assessment - Prepayment	\$ -	\$ 612,874	\$ 612,874	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 160,438	\$ 668,865	\$ 792,462	\$ 102,000
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ 480,000	\$ 612,874	\$ -
Interest Expense	\$ 160,438	\$ 65,875	\$ 160,438	\$ 85,000
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ (7,121)	\$ (7,121)	\$ -
Total Expenditures and Other Uses	\$ 160,438	\$ 538,754	\$ 766,191	\$ 85,000
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 130,110	\$ 26,271	\$ 17,000
Fund Balance - Beginning	\$ 566,162	\$ 566,162	\$ 566,162	\$ 592,433
Fund Balance - Ending	\$ 566,162	\$ 696,272	\$ 592,433	\$ 609,433

Restricted Fund Balance:

Reserve Account Requirement (As of 12/31/2022)	\$ 82,981
Restricted for November 1, 2025 Interest Payment	N/A
Total - Restricted Fund Balance:	\$ 82,981

**River Landing Community Development District
Debt Service Fund - Series 2020B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 4,660,000	4.250%			
5/1/2021		\$ -		\$ 81,970.69		
11/1/2021	\$ 15,000			\$ 99,025.00	\$ 180,995.69	\$ 4,645,000
5/1/2022	\$ 235,000	\$ -	4.250%	\$ 96,475.00		
11/1/2022	\$ 505,000			\$ 87,443.76	\$ 183,918.76	\$ 3,905,000
5/1/2023	\$ 455,000	\$ -	4.250%	\$ 80,218.76		
11/1/2023	\$ 830,000			\$ 65,875.00	\$ 146,093.76	\$ 2,620,000
5/1/2024	\$ 880,000	\$ -	4.250%	\$ 42,500.00		
11/1/2024				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2025		\$ -	4.250%	\$ 42,500.00		
11/1/2025				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2026		\$ -	4.250%	\$ 42,500.00		
11/1/2026				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2027		\$ -	4.250%	\$ 42,500.00		
11/1/2027				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2028		\$ -	4.250%	\$ 42,500.00		
11/1/2028				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2029		\$ -	4.250%	\$ 42,500.00		
11/1/2029				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2030		\$ -	4.250%	\$ 42,500.00		
11/1/2030				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2031		\$ -	4.250%	\$ 42,500.00		
11/1/2031				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2032		\$ -	4.250%	\$ 42,500.00		
11/1/2032				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2033		\$ -	4.250%	\$ 42,500.00		
11/1/2033				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2034		\$ -	4.250%	\$ 42,500.00		
11/1/2034				\$ 42,500.00	\$ 85,000.00	\$ 1,740,000
5/1/2035		\$ 2,000,000	4.250%	\$ 42,500.00		
11/1/2035				\$ 42,500.00	\$ 2,085,000.00	\$ (260,000)

River Landing Community Development District
Debt Service Fund - Series 2023A Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	\$ -	\$ 1,302	\$ 3,250	\$ 2,900
Reserve Account	\$ -	\$ 3,003	\$ 7,500	\$ 6,700
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 855	\$ 2,100	\$ 1,800
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 288,914	\$ 267,206	\$ 288,914	\$ 288,914
Special Assessment - Off-Roll	\$ 106,126	\$ -	\$ 106,126	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit	\$ -	\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 395,040	\$ 272,366	\$ 407,890	\$ 300,314
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Principal Debt Service - Early Redemptions				
Interest Expense				
	\$ 194,597	\$ 87,151	\$ 194,597	\$ 212,253
Other Fees and Charges				
Discounts/Collection Costs	\$ 18,901	\$ -	\$ 18,901	\$ 18,901
Operating Transfers Out	\$ -	\$ 2,409	\$ 2,409	\$ -
Total Expenditures and Other Uses	\$ 268,498	\$ 89,560	\$ 270,907	\$ 286,153
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 182,806	\$ 136,983	\$ 14,160
Fund Balance - Beginning	\$ 224,543	\$ 224,543	\$ 224,543	\$ 361,526
Fund Balance - Ending	\$ 224,543	\$ 407,350	\$ 361,526	\$ 375,687

Restricted Fund Balance:

Reserve Account Requirement	\$ 135,006
Restricted for November 1, 2025 Interest Payment	\$ 104,806
Total - Restricted Fund Balance:	\$ 239,813

Description of Product	Number of Units	FY 2024 Rate	FY 2025 Rate
Townhouse (20')	68	\$ 533.69	\$ 533.69
Single Family 50' - 55'	78	\$ 1,387.60	\$ 1,387.60
Single Family 60' - 64'	28	\$ 1,654.44	\$ 1,654.44
Single Family 65' - 69'	15	\$ 1,734.49	\$ 1,734.49
Single Family 70' - 74'	0	\$ -	\$ -
Single Family 75' - 79'	36	\$ 2,001.34	\$ 2,001.34
Total:	225		

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 3,870,000	Varies			
11/1/2023				\$ 87,150.85		
5/1/2024		\$ 55,000	4.800%	\$ 107,446.25	\$ 249,597.10	\$ 3,815,000
11/1/2024				\$ 106,126.25		
5/1/2025		\$ 55,000	4.800%	\$ 106,126.25	\$ 267,252.50	\$ 3,760,000
11/1/2025				\$ 104,806.25		
5/1/2026		\$ 60,000	4.800%	\$ 104,806.25	\$ 269,612.50	\$ 3,700,000
11/1/2026				\$ 103,366.25		
5/1/2027		\$ 60,000	4.800%	\$ 103,366.25	\$ 266,732.50	\$ 3,640,000
11/1/2027				\$ 101,926.25		
5/1/2028		\$ 65,000	4.800%	\$ 101,926.25	\$ 268,852.50	\$ 3,575,000
11/1/2028				\$ 100,366.25		
5/1/2029		\$ 70,000	4.800%	\$ 100,366.25	\$ 270,732.50	\$ 3,505,000
11/1/2029				\$ 98,686.25		
5/1/2030		\$ 70,000	4.800%	\$ 98,686.25	\$ 267,372.50	\$ 3,435,000
11/1/2030				\$ 97,006.25		
5/1/2031		\$ 75,000	5.500%	\$ 97,006.25	\$ 269,012.50	\$ 3,360,000
11/1/2031				\$ 94,943.75		
5/1/2032		\$ 80,000	5.500%	\$ 94,943.75	\$ 269,887.50	\$ 3,280,000
11/1/2032				\$ 92,743.75		
5/1/2033		\$ 85,000	5.500%	\$ 92,743.75	\$ 270,487.50	\$ 3,195,000
11/1/2033				\$ 90,406.25		
5/1/2034		\$ 90,000	5.500%	\$ 90,406.25	\$ 270,812.50	\$ 3,105,000
11/1/2034				\$ 87,931.25		
5/1/2035		\$ 95,000	5.500%	\$ 87,931.25	\$ 270,862.50	\$ 3,010,000
11/1/2035				\$ 85,318.75		
5/1/2036		\$ 100,000	5.500%	\$ 85,318.75	\$ 270,637.50	\$ 2,910,000
11/1/2036				\$ 82,568.75		
5/1/2037		\$ 105,000	5.500%	\$ 82,568.75	\$ 270,137.50	\$ 2,805,000
11/1/2037				\$ 79,681.25		
5/1/2038		\$ 110,000	5.500%	\$ 79,681.25	\$ 269,362.50	\$ 2,695,000
11/1/2038				\$ 76,656.25		
5/1/2039		\$ 120,000	5.500%	\$ 76,656.25	\$ 273,312.50	\$ 2,575,000
11/1/2039				\$ 73,356.25		
5/1/2040		\$ 125,000	5.500%	\$ 73,356.25	\$ 271,712.50	\$ 2,450,000
11/1/2040				\$ 69,918.75		
5/1/2041		\$ 130,000	5.500%	\$ 69,918.75	\$ 269,837.50	\$ 2,320,000
11/1/2041				\$ 66,343.75		
5/1/2042		\$ 140,000	5.500%	\$ 66,343.75	\$ 272,687.50	\$ 2,180,000
11/1/2042				\$ 62,493.75		
5/1/2043		\$ 145,000	5.500%	\$ 62,493.75	\$ 269,987.50	\$ 2,035,000
11/1/2043				\$ 58,506.25		
5/1/2044		\$ 155,000	5.750%	\$ 58,506.25	\$ 272,012.50	\$ 1,880,000
11/1/2044				\$ 54,050.00		
5/1/2045		\$ 165,000	5.750%	\$ 54,050.00	\$ 273,100.00	\$ 1,715,000
11/1/2045				\$ 49,306.25		
5/1/2046		\$ 175,000	5.750%	\$ 49,306.25	\$ 273,612.50	\$ 1,540,000
11/1/2046				\$ 44,275.00		
5/1/2047		\$ 185,000	5.750%	\$ 44,275.00	\$ 273,550.00	\$ 1,355,000

River Landing Community Development District

Debt Service Fund - Series 2023A

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
11/1/2047				\$ 38,956.25		
5/1/2048		\$ 195,000	5.750%	\$ 38,956.25	\$ 272,912.50	\$ 1,160,000
11/1/2048				\$ 33,350.00		
5/1/2049		\$ 205,000	5.750%	\$ 33,350.00	\$ 271,700.00	\$ 955,000
11/1/2049				\$ 27,456.25		
5/1/2050		\$ 220,000	5.750%	\$ 27,456.25	\$ 274,912.50	\$ 735,000
11/1/2050				\$ 21,131.25		
5/1/2051		\$ 230,000	5.750%	\$ 21,131.25	\$ 272,262.50	\$ 505,000
11/1/2051				\$ 14,518.75		
5/1/2052		\$ 245,000	5.750%	\$ 14,518.75	\$ 274,037.50	\$ 260,000
11/1/2052				\$ 7,475.00		
5/1/2053		\$ 260,000	5.750%	\$ 7,475.00	\$ 274,950.00	\$ -
		\$ 3,870,000		\$ 4,241,939.60	\$ 8,111,939.60	

River Landing Community Development District
Debt Service Fund - Series 2023B Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 2/21/2024	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ 4,557	\$ 11,000	\$ 9,900
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 1,613	\$ 4,000	\$ 3,600
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 204,891	\$ -	\$ 204,891	\$ 409,781
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
Capitalized Interest Fund Deposit		\$ -	\$ -	\$ -
Reserve Fund Deposit	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 204,891	\$ 6,170	\$ 219,891	\$ 423,281
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 371,080	\$ 166,189	\$ 371,080	\$ 409,781
Other Fees and Charges				
Discounts/Collection Costs	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ 3,656	\$ 3,656	\$ -
Total Expenditures and Other Uses	\$ 371,080	\$ 169,845	\$ 374,736	\$ 409,781
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (163,675)	\$ (154,845)	\$ 13,500
Fund Balance - Beginning	\$ 375,066	\$ 375,066	\$ 375,066	\$ 220,221
Fund Balance - Ending	\$ 375,066	\$ 211,391	\$ 220,221	\$ 233,721

Restricted Fund Balance:

Reserve Account Requirement (as of Bond Closing)	\$ 204,891
Restricted for November 1, 2025 Interest Payment	\$ 204,891
Total - Restricted Fund Balance:	\$ 409,781

The Series 2020B Bonds will be direct billing - the District has been advised that the Developer may prepay the full capital assessment on a lot periodically during the year, as such the amount due for annual debt service, will change as the Series 2020B Bonds are re-amortized during the year.

**River Landing Community Development District
Debt Service Fund - Series 2023B**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Outstanding
Par Amount Issued:		\$ 7,285,000	5.625%			
11/1/2023				\$ 166,189.06	\$ 166,189.06	\$ 7,285,000
5/1/2024	\$ 90,000	\$ -	5.625%	\$ 204,890.63		
11/1/2024				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2025		\$ -	5.625%	\$ 204,890.63		
11/1/2025				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2026		\$ -	5.625%	\$ 204,890.63		
11/1/2026				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2027		\$ -	5.625%	\$ 204,890.63		
11/1/2027				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2028		\$ -	5.625%	\$ 204,890.63		
11/1/2028				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2029		\$ -	5.625%	\$ 204,890.63		
11/1/2029				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2030		\$ -	5.625%	\$ 204,890.63		
11/1/2030				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2031		\$ -	5.625%	\$ 204,890.63		
11/1/2031				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2032		\$ -	5.625%	\$ 204,890.63		
11/1/2032				\$ 204,890.63	\$ 409,781.26	\$ 7,195,000
5/1/2033	\$ 7,285,000	\$ -	5.625%	\$ 204,890.63	.	
		\$ -		\$ 4,059,111.03	\$ 4,035,215.30	

RESOLUTION 2024-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, River Landing Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*]," and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on the first Tuesday in November, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT:

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	<u>Matt Sawyer</u>	2024
2	Vacant	2024
3	Vacant	2024
4	David Wilson	2026
5	Michael Piendel	2026

This year, Seat 1, currently held by Matt Sawyer, Seat 2, currently Vacant, and Seat 3, currently Vacant are subject to election by landowners in November 2024. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER'S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 19th day of November 2024, at 11:00 a.m., and located at the River's Edge Sales Center, 2542 Meander Cove, Wesley Chapel, Florida 33543.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

RESOLUTION 2024-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its April 10, 2024, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, c/o JPWard & Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com.

5. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 10th day of April 2024.

ATTEST:

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within River Landing Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 511.570 acres, located south of State Road 56, West of Morris Bridge Road, North of Bonds Lane and east of undeveloped lands in Pasco County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("**Board**", and individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 19, 2024
TIME: 11:00 a.m.
PLACE: The River's Edge Sales Center
2542 Meander Cove
Wesley Chapel, Florida 33543

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

James P. Ward
District Manager
Run Date(s): October 27, 2024 & November 3, 2024

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Tuesday, November 19, 2024**

TIME: **11:00 AM.**

LOCATION: **The River's Edge Sales Center
2542 Meander Cove
Wesley Chapel, Florida 33543**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 19, 2024**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the River Landing Community Development District to be held at the River’s Edge Sales Center, 2542 Meander Cove, Wesley Chapel, Florida 33543, on November 19, 2024, at 11:00 a.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2019), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 19, 2024

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the River Landing Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
2		
3		

Date: _____

Signed: _____

Printed Name: _____

ENROLLED

CS/CS/HB 7013, Engrossed 1

2024 Legislature

1
 2 An act relating to special districts; repealing s.
 3 163.3756, F.S., relating to inactive community
 4 redevelopment agencies; amending s. 163.504, F.S.;
 5 prohibiting the creation of new neighborhood
 6 improvement districts after a date certain; repealing
 7 s. 165.0615 F.S., relating to municipal conversion of
 8 independent special districts upon elector-initiated
 9 and approved referendum; creating s. 189.0312, F.S.;
 10 providing term limits for members of governing bodies
 11 of independent special districts elected by the
 12 qualified electors of the district; providing an
 13 exception; providing construction; creating s.
 14 189.0313, F.S.; providing the method for changing
 15 boundaries of an independent special district;
 16 providing an exception; amending s. 189.062, F.S.;
 17 providing additional criteria for declaring a special
 18 district inactive; requiring certain special districts
 19 to provide notice of a proposed declaration of
 20 inactive status in the county or municipality under
 21 certain circumstances; revising the time period for
 22 filing an objection to a proposed declaration;
 23 authorizing a specific objection; providing that a
 24 district declared inactive may only expend funds as
 25 necessary to service outstanding debt and to comply

ENROLLED

CS/CS/HB 7013, Engrossed 1

2024 Legislature

26 with existing bond covenants and contractual
 27 obligations; creating s. 189.0694, F.S.; requiring
 28 special districts to establish performance measures to
 29 assess performance; requiring special districts to
 30 publish an annual report concerning performance
 31 measures; amending s. 189.0695, F.S.; requiring the
 32 Office of Program Policy Analysis and Governmental
 33 Accountability to conduct performance reviews;
 34 repealing s. 190.047, F.S., relating to incorporation
 35 or annexation of a district; amending s. 191.013,
 36 F.S.; requiring independent special fire control
 37 districts to annually report training and
 38 certification information regarding volunteer
 39 firefighters to the Division of State Fire Marshal;
 40 amending s. 388.211, F.S.; providing the boundaries of
 41 a mosquito control district may only be changed by
 42 special act; amending s. 388.221, F.S.; reducing the
 43 maximum millage rate for mosquito control districts;
 44 providing an exception; amending s. 388.271, F.S.;
 45 requiring, instead of authorizing, special districts
 46 to file tentative work plans and work plan budgets at
 47 specified intervals; requiring the Department of
 48 Agriculture and Consumer Services to report to the
 49 Department of Commerce if certain special districts
 50 fail to submit specified information; providing an

ENROLLED

CS/CS/HB 7013, Engrossed 1

2024 Legislature

51 effective date.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Section 163.3756, Florida Statutes, is
 56 repealed.

57 Section 2. Section 163.504, Florida Statutes, is amended
 58 to read:

59 163.504 Safe neighborhood improvement districts; formation
 60 authorized by ordinance; jurisdictional boundaries; prohibition
 61 on future creation.—

62 (1) The governing body of any municipality or county may
 63 authorize the formation of safe neighborhood improvement
 64 districts through the adoption of a planning ordinance which
 65 specifies that such districts may be created by one or more of
 66 the methods established in ss. 163.506, 163.508, 163.511, and
 67 163.512. No district may overlap the jurisdictional boundaries
 68 of a municipality and the unincorporated area of a county,
 69 except by interlocal agreement.

70 (2) A safe neighborhood improvement district may not be
 71 created on or after July 1, 2024. A safe neighborhood
 72 improvement district in existence before July 1, 2024, may
 73 continue to operate as provided in this part.

74 Section 3. Section 165.0615, Florida Statutes, is
 75 repealed.

ENROLLED

CS/CS/HB 7013, Engrossed 1

2024 Legislature

76 Section 4. Section 189.0312, Florida Statutes, is created
77 to read:

78 189.0312 Independent special districts; term of office.-

79 (1) A member elected by the qualified electors of the
80 district to the governing body of an independent special
81 district may not serve for more than 12 consecutive years,
82 unless the district's charter provides for more restrictive
83 terms of office. Service of a term of office that commenced
84 before November 5, 2024, does not count toward the limitation
85 imposed by this subsection.

86 (2) This section does not apply to a community development
87 district established under chapter 190, or an independent
88 special district created pursuant to a special act that provides
89 that any amendment to chapter 190 to grant additional powers
90 constitutes a power of the district.

91 (3) This section does not require an independent special
92 district governed by an appointed governing body to convert to
93 an elected governing body.

94 Section 5. Section 189.0313, Florida Statutes, is created
95 to read:

96 189.0313 Independent special districts; boundaries;
97 exception.-Notwithstanding any special law or general law of
98 local application to the contrary, the boundaries of an
99 independent special district shall only be changed by general
100 law or special act. This section does not apply to a community

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101 development district established pursuant to chapter 190.
 102 Section 6. Subsections (1) and (2) of section 189.062,
 103 Florida Statutes, are amended to read:
 104 189.062 Special procedures for inactive districts.—
 105 (1) The department shall declare inactive any special
 106 district in this state by documenting that:
 107 (a) The special district meets one of the following
 108 criteria:
 109 1. The registered agent of the district, the chair of the
 110 governing body of the district, or the governing body of the
 111 appropriate local general-purpose government notifies the
 112 department in writing that the district has taken no action for
 113 2 or more years;
 114 2. The registered agent of the district, the chair of the
 115 governing body of the district, or the governing body of the
 116 appropriate local general-purpose government notifies the
 117 department in writing that the district has not had a governing
 118 body or a sufficient number of governing body members to
 119 constitute a quorum for 2 or more years;
 120 3. The registered agent of the district, the chair of the
 121 governing body of the district, or the governing body of the
 122 appropriate local general-purpose government fails to respond to
 123 an inquiry by the department within 21 days;
 124 4. The department determines, pursuant to s. 189.067, that
 125 the district has failed to file any of the reports listed in s.

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126 | 189.066;

127 | 5. The district has not had a registered office and agent
128 | on file with the department for 1 or more years; ~~or~~

129 | 6. The governing body of a special district provides
130 | documentation to the department that it has unanimously adopted
131 | a resolution declaring the special district inactive. The
132 | special district is responsible for payment of any expenses
133 | associated with its dissolution;;

134 | 7. The district is an independent special district or a
135 | community redevelopment district created under part III of
136 | chapter 163 that has reported no revenue, no expenditures, and
137 | no debt under s. 189.016(9) or s. 218.32 for at least 5
138 | consecutive fiscal years beginning no earlier than October 1,
139 | 2018. This subparagraph does not apply to a community
140 | development district established under chapter 190 or to any
141 | independent special district operating pursuant to a special act
142 | that provides that any amendment to chapter 190 to grant
143 | additional powers constitutes a power of that district; or

144 | 8. For a mosquito control district created pursuant to
145 | chapter 388, the department has received notice from the
146 | Department of Agriculture and Consumer Services that the
147 | district has failed to file a tentative work plan and tentative
148 | detailed work plan budget as required by s. 388.271.

149 | (b) The department, special district, or local general-
150 | purpose government has published a notice of proposed

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151 declaration of inactive status in a newspaper of general
 152 circulation in the county or municipality in which the territory
 153 of the special district is located and has sent a copy of such
 154 notice by certified mail to the registered agent or chair of the
 155 governing body, if any. If the special district is a dependent
 156 special district with a governing body that is not identical to
 157 the governing body of a single county or a single municipality,
 158 a copy of such notice must also be sent by certified mail to the
 159 governing body of the county or municipality on which the
 160 district is dependent. Such notice must include the name of the
 161 special district, the law under which it was organized and
 162 operating, a general description of the territory included in
 163 the special district, and a statement that any objections must
 164 be filed pursuant to chapter 120 within 30 ~~21~~ days after the
 165 publication date. The objections may include that the special
 166 district has outstanding debt obligations that are not included
 167 in reports required under s. 189.016(9) or s. 218.32.

168 (c) Thirty ~~Twenty-one~~ days have elapsed from the
 169 publication date of the notice of proposed declaration of
 170 inactive status and no administrative appeals were filed.

171 (2) If any special district is declared inactive pursuant
 172 to this section, the district may only expend funds as necessary
 173 to service outstanding debt and to comply with existing bond
 174 covenants and other contractual obligations. The property or
 175 assets of the special district are subject to legal process for

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176 payment of any debts of the district. After the payment of all
 177 the debts of said inactive special district, the remainder of
 178 its property or assets shall escheat to the county or
 179 municipality wherein located. If, however, it shall be
 180 necessary, in order to pay any such debt, to levy any tax or
 181 taxes on the property in the territory or limits of the inactive
 182 special district, the same may be assessed and levied by order
 183 of the local general-purpose government wherein the same is
 184 situated and shall be assessed by the county property appraiser
 185 and collected by the county tax collector.

186 Section 7. Section 189.0694, Florida Statutes, is created
 187 to read:

188 189.0694 Special districts; performance measures and
 189 standards.-

190 (1) Beginning October 1, 2024, or by the end of the first
 191 full fiscal year after its creation, whichever is later, each
 192 special district must establish goals and objectives for each
 193 program and activity undertaken by the district, as well as
 194 performance measures and standards to determine if the
 195 district's goals and objectives are being achieved.

196 (2) By December 1 of each year thereafter, each special
 197 district must publish an annual report on the district's website
 198 describing:

199 (a) The goals and objectives achieved by the district, as
 200 well as the performance measures and standards used by the

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201 district to make this determination.

202 (b) Any goals or objectives the district failed to
 203 achieve.

204 Section 8. Paragraph (c) is added to subsection (3) of
 205 section 189.0695, Florida Statutes, to read:

206 189.0695 Independent special districts; performance
 207 reviews.—

208 (3) The Office of Program Policy Analysis and Government
 209 Accountability must conduct a performance review of all
 210 independent special districts within the classifications
 211 described in paragraphs (a), ~~and~~ (b), and (c) and may contract
 212 as needed to complete the requirements of this subsection. The
 213 Office of Program Policy Analysis and Government Accountability
 214 shall submit the final report of the performance review to the
 215 President of the Senate and the Speaker of the House of
 216 Representatives as follows:

217 (c) For all safe neighborhood improvement districts as
 218 defined in s. 163.503(1), no later than September 30, 2025.

219 Section 9. Section 190.047, Florida Statutes, is repealed.

220 Section 10. Subsection (3) is added to section 191.013,
 221 Florida Statutes, to read:

222 191.013 Intergovernmental coordination.—

223 (3) By October 1 of each year, each independent special
 224 fire control district shall report to the Division of State Fire
 225 Marshal regarding whether each of the district's volunteer

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226 firefighters has completed the required trainings and received
 227 the required certifications established by the division pursuant
 228 to s. 633.408.

229 Section 11. Section 388.211, Florida Statutes, is amended
 230 to read:

231 388.211 Change in district boundaries.—

232 ~~(1) The boundaries of each district may only be changed by~~
 233 ~~a special act of the Legislature The board of commissioners of~~
 234 ~~any district formed prior to July 1, 1980, may, for and on~~
 235 ~~behalf of the district or the qualified electors within or~~
 236 ~~without the district, request that the board of county~~
 237 ~~commissioners in each county having land within the district~~
 238 ~~approve a change in the boundaries of the district.~~

239 ~~(2) If the board of county commissioners approves such~~
 240 ~~change, an amendment shall be made to the order creating the~~
 241 ~~district to conform with the boundary change.~~

242 Section 12. Subsection (1) of section 388.221, Florida
 243 Statutes, is amended to read:

244 388.221 Tax levy.—

245 (1) The board of commissioners of such district may levy
 246 upon all of the real and personal taxable property in said
 247 district a special tax not exceeding 1 mill ~~10 mills~~ on the
 248 dollar during each year as maintenance tax to be used solely for
 249 the purposes authorized and prescribed by this chapter. The
 250 board of commissioners of a district may increase such special

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251 tax to no more than 2 mills on the dollar if the increase is
252 approved by a referendum of the qualified electors of the
253 district held at a general election. Said board shall by
254 resolution certify to the property appraiser of the county in
255 which the property is situate, timely for the preparation of the
256 tax roll, the tax rate to be applied in determining the amount
257 of the district's annual maintenance tax. Certified copies of
258 such resolution executed in the name of said board by its chair
259 and secretary and under its corporate seal shall be made and
260 delivered to the property appraiser and the board of county
261 commissioners of the county in which such district is located,
262 and to the Department of Revenue not later than September 30 of
263 such year. The property appraiser of said county shall assess
264 and the tax collector of said county shall collect the amount of
265 taxes so assessed and levied by said board of commissioners of
266 said district upon all of the taxable real and personal property
267 in said district at the rate of taxation adopted by said board
268 for said year and included in said resolution, and said levy
269 shall be included in the warrants of the property appraiser and
270 attached to the assessment roll of taxes for said county each
271 year. The tax collector shall collect such taxes so levied by
272 said board in the same manner as other taxes are collected and
273 shall pay the same within the time and in the manner prescribed
274 by law to the treasurer of said board. The Department of Revenue
275 shall assess and levy on all the railroad lines and railroad

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276 | property and telegraph and telephone lines and telegraph and
 277 | telephone property situated in said district in the amount of
 278 | each such levy as in case of other state and county taxes and
 279 | shall collect said taxes thereon in the same manner as it is
 280 | required by law to assess and collect taxes for state and county
 281 | purposes and remit the same to the treasurer of said board. All
 282 | such taxes shall be held by said treasurer for the credit of
 283 | said board and paid out by him or her as ordered by said board.

284 | Section 13. Subsection (1) of section 388.271, Florida
 285 | Statutes, is amended, and subsection (3) is added to that
 286 | section, to read:

287 | 388.271 Prerequisites to participation.—

288 | (1) When state funds are involved, it is the duty of the
 289 | department to guide, review, approve, and coordinate the
 290 | activities of all county governments and special districts
 291 | receiving state funds in furtherance of the goal of integrated
 292 | arthropod control. Each county ~~or district~~ eligible to
 293 | participate ~~hereunder~~ may, and each district must, begin
 294 | participation on October 1 of any year by filing with the
 295 | department not later than July 15 a tentative work plan and
 296 | tentative detailed work plan budget providing for the control of
 297 | arthropods. Following approval of the plan and budget by the
 298 | department, two copies of the county's or district's certified
 299 | budget based on the approved work plan and detailed work plan
 300 | budget shall be submitted to the department by September 30

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301 following. State funds, supplies, and services shall be made
302 available to such county or district by and through the
303 department immediately upon release of funds by the Executive
304 Office of the Governor.

305 (3) If a special district fails to submit a tentative work
306 plan and tentative detailed work plan budget as required by
307 subsection (1), the department shall send notice of such failure
308 to the Department of Commerce within 30 days.

309 Section 14. This act shall take effect July 1, 2024.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.].

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

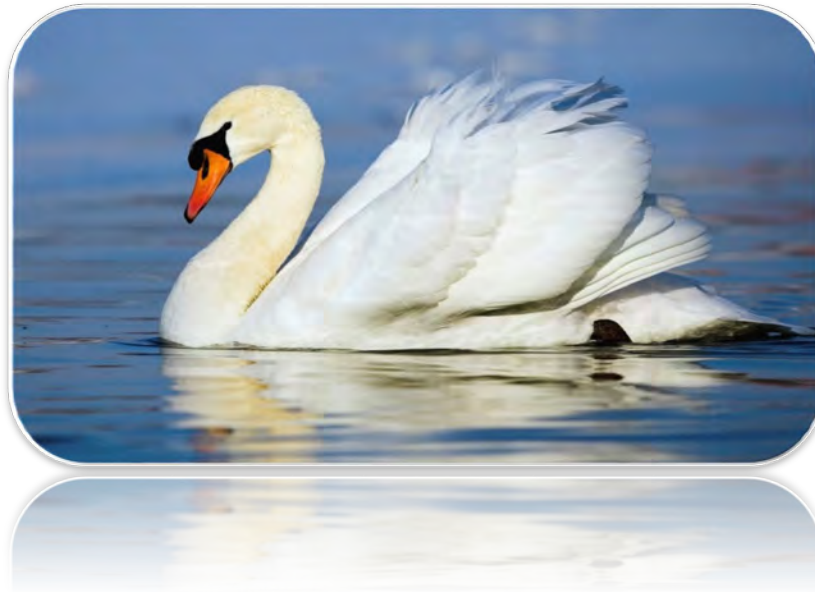
<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – JANUARY 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

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 January 31, 2024**

	Governmental Funds							Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Projects Funds				
		Series 2020A	Series 2020B	Series 2023	Series 2020A	Series 2020B	Series 2023		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 294,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,937
Debt Service Fund									
Interest Account	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,831	55,675	-	-	-	-	-	309,506
Reserve Account 2023A	-	-	-	135,006	-	-	-	-	135,006
Reserve Account 2023B	-	-	-	204,891	-	-	-	-	204,891
Revenue Account	-	542,129	8,989	264,569	-	-	-	-	815,687
Capitalized Interest	-	-	-	\$ -	-	-	-	-	-
Capitalized Interest 2023A	-	-	-	3,818	-	-	-	-	3,818
Capitalized Interest 2023B	-	-	-	6,471	-	-	-	-	6,471
Prepayment Account	-	9,070	631,609	\$ -	-	-	-	-	640,678
Construction Account	-	-	-	\$ -	-	-	\$ 1,338,375	-	1,338,375
Cost of Issuance Account	-	-	-	\$ -	-	-	\$ -	-	-
Due from Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Accounts Receivable									
Assessments Receivable									
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	1,501,303	1,501,303
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	10,058,697	10,058,697
Total Assets	\$ 294,937	\$ 805,030	\$ 696,272	\$ 614,754	\$ -	\$ -	\$ 1,338,375	\$ 11,560,000	\$ 15,309,369
Liabilities									
Accounts Payable & Payroll Liabilities									
Due to Developer	-	-	-	\$ -	-	-	\$ -	-	-
Due to Other Funds									
General Fund	-	-	-	\$ -	-	-	\$ -	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Bonds Payable									
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
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,560,000	\$ 11,560,000
Fund Equity and Other Credits									
Fund Balance									
Restricted									
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	-	341,430	130,110	15,145	(5,580)	(7,003)	(986,502)	-	(512,400)
Unassigned									
Beginning: October 1, 2023 (Unaudited)	105,813	-	-	-	-	-	-	-	105,813
Results from Current Operations	189,124	-	-	-	-	-	-	-	189,124
Total Fund Equity and Other Credits	\$ 294,937	\$ 805,030	\$ 696,272	\$ 614,754	\$ -	\$ -	\$ 1,338,375	\$ -	\$ 3,749,369
Total Liabilities, Fund Equity and Other Credits	\$ 294,937	\$ 805,030	\$ 696,272	\$ 614,754	\$ -	\$ -	\$ 1,338,375	\$ 11,560,000	\$ 15,309,369

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2024

Description	October	November	December	January	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	-	11,823	236,620	795	249,238	267,979	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 11,823	\$ 236,620	\$ 795	\$ 249,238	\$ 267,979	N/A
Expenditures and Other Uses							
Executive							
Professional Management	3,500	3,500	3,500	3,500	14,000	42,000	33%
Financial and Administrative							
Audit Services	-	-	1,500	4,000	5,500	8,300	66%
Accounting Services	2,375	2,375	2,375	2,375	9,500	28,500	33%
Assessment Roll Services	2,292	2,292	2,292	2,292	9,167	27,500	33%
Arbitrage Rebate Services	-	-	-	500	500	2,000	25%
Other Contractual Services							
Legal Advertising	-	-	-	-	-	1,500	0%
Trustee Services	-	-	-	2,956	2,956	8,600	34%
Dissemination Agent Services	-	-	-	500	500	6,000	8%
Bond Amortization Schedules	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	N/A
Bank Service Fees	37	71	12	-	120	350	34%
Communications & Freight Services							
Postage, Freight & Messenger	-	-	30	32	62	250	25%
Computer Services - Website Development	-	-	-	-	-	1,500	0%
Insurance	12,618	-	-	-	12,618	13,000	97%
Printing & Binding	-	-	-	-	-	100	0%
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	923	327	2,296	3,546	10,000	35%
Legal - 2020 Bonds	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services	-	-	-	1,470	1,470.00	5,000	29%
Stormwater Needs Analysis	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	N/A
Other Physical Environment							

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2024

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
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							
Operational Reserve (Future Years)	-	-	-	-	-	50,000	0%
Other Fees and Charges							
Discounts/Collection Fees	-	-	-	-	-	-	N/A
Sub-Total:	20,821	9,336	10,035	19,922	60,113	254,775	N/A
Total Expenditures and Other Uses:	\$ 20,821	\$ 9,336	\$ 10,035	\$ 19,922	\$ 60,113	\$ 254,775	N/A
Net Increase/ (Decrease) in Fund Balance	(20,821)	2,487	226,585	(19,127)	189,124	13,204	
Fund Balance - Beginning	105,813	84,992	87,479	314,064	105,813	-	
Fund Balance - Ending	\$ 84,992	\$ 87,479	\$ 314,064	\$ 294,937	294,937	\$ 13,204	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2024

Description	October	November	December	January	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	1,116	1,154	1,108	1,139	4,517	-	N/A
Prepayment Account	-	-	-	0	0	-	N/A
Revenue Account	922	957	180	1,350	3,409	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	-	23,669	473,720	1,592	498,981	545,459	91%
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds							
Intragovernmental Transfer In	-	-	9,070	-	9,070	-	N/A
Total Revenue and Other Sources:	\$ 2,038	\$ 25,780	\$ 484,078	\$ 4,080	\$ 515,976	\$ 545,459	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2020A	-	-	-	-	-	165,000	0%
Principal Debt Service - Early Redemptions							
Series 2020A	-	-	-	-	-	-	N/A
Interest Expense							
Series 2020A	-	171,169	-	-	171,169	342,338	50%
Unamortized Premium/Discount on Bonds Payable							
	-	-	-	-	-	35,514	0%
Underwriter's Discount							
	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,116	1,154	1,108	-	3,378	-	N/A
Total Expenditures and Other Uses:	\$ 1,116	\$ 172,322	\$ 1,108	\$ -	\$ 174,547	\$ 542,852	N/A
Net Increase/ (Decrease) in Fund Balance	922	(146,542)	482,970	4,080	341,430	2,607	
Fund Balance - Beginning	463,601	464,523	317,980	800,950	463,601	-	
Fund Balance - Ending	\$ 464,523	\$ 317,980	\$ 800,950	\$ 805,030	805,030	\$ 2,607	

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 January 31, 2024

Description	October	November	December	January	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	305	299	288	271	1,162	-	N/A
Prepayment Account	1,922	2,184	164	2,110	6,380	-	N/A
Revenue Account	86	186	19	20	312	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	46,110	-	-	-	46,110	160,438	29%
Special Assessments - Prepayments	-	277,887	334,987	-	612,874	-	N/A
Contribution from Taylor Morrison	-	-	-	2,027	2,027	-	N/A
Debt Proceeds	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	8,013	-	8,013	-	N/A
Total Revenue and Other Sources:	\$ 48,424	\$ 280,556	\$ 343,470	\$ 4,428	\$ 676,877	\$ 160,438	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2020B	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions							
Series 2020B	-	480,000	-	-	480,000	-	N/A
Interest Expense							
Series 2020B	-	65,875	-	-	65,875	160,438	41%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	N/A
Underwriters Discount	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	305	299	288	-	892	-	N/A
Total Expenditures and Other Uses:	\$ 305	\$ 546,174	\$ 288	\$ -	\$ 546,767	\$ 160,438	N/A
Net Increase/ (Decrease) in Fund Balance	48,119	(265,618)	343,182	4,428	130,110	-	
Fund Balance - Beginning	566,162	614,281	348,662	691,845	566,162	-	
Fund Balance - Ending	\$ 614,281	\$ 348,662	\$ 691,845	\$ 696,272	\$ 696,272	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2024

Description	October	November	December	January	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 2023A	594	614	589	606	2,402	-	N/A
Reserve Account 2023B	901	931	895	919	3,646	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	-	-	1	448	450	-	N/A
Capitalized Interest Account 2023A	393	411	16	17	838	-	N/A
Capitalized Interest Account 2023B	747	780	28	29	1,584	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	-	12,528	250,748	\$ 843	264,119	288,914	91%
Special Assessments - Off Roll	-	-	-	-	-	106,126	0%
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Debt Proceeds							
Debt Proceeds	-	-	-	-	-	-	N/A
Intragovernmental Transfer In							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,635	\$ 15,265	\$ 252,277	\$ 2,862	\$ 273,039	\$ 395,040	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2020B	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions							
Series 2020B	-	-	-	-	-	-	N/A
Interest Expense							
Series 2020B	-	253,340	-	-	253,340	194,597	130%
Unamortized Premium/Discount on Bonds Payable							
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	18,901	0%
Underwriters Discount							
Underwriters Discount	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)							
Operating Transfers Out (To Other Funds)	-	1,545	1,484	1,525	4,554	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 254,885	\$ 1,484	\$ 1,525	\$ 257,894	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	2,635	(239,620)	250,794	1,337	15,145	126,542	
Fund Balance - Beginning	599,609	602,244	362,624	613,417	599,609	-	
Fund Balance - Ending	\$ 602,244	\$ 362,624	\$ 613,417	\$ 614,754	\$ 614,754	\$ 126,542	

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 January 31, 2024

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	-	-	-	-	-	\$ -	N/A
Interest Income							
Construction Account	24	30	57	-	112	\$ -	N/A
Cost of Issuance	-	-	-	-	-	\$ -	N/A
Debt Proceeds							
Developer Contributions	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	1,116	1,154	(7,961)	-	(5,692)	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ 1,140</u>	<u>\$ 1,184</u>	<u>\$ (7,904)</u>	<u>\$ -</u>	<u>\$ (5,580)</u>	<u>\$ -</u>	<u>N/A</u>
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:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ (5,580)	-	
Fund Balance - Beginning	\$ 5,580	\$ 6,720	\$ 7,904	\$ -	\$ 5,580	\$ -	
Fund Balance - Ending	<u>\$ 6,720</u>	<u>\$ 7,904</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

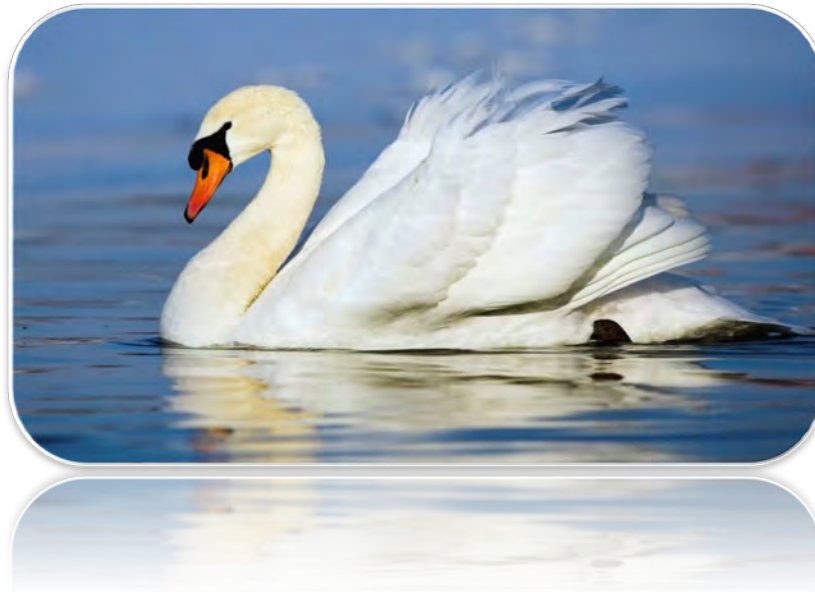
River Landing Community Development District
 Capital Projects Fund - Series 2020B
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through January 31, 2024

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	-	-	-	-	-	\$ -	N/A
Interest Income							
Construction Account	31	33	54	-	118	\$ -	N/A
Cost of Issuance	-	-	-	-	-	\$ -	N/A
Debt Proceeds							
Developer Contributions	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	305	299	-	-	604	\$ -	N/A
Total Revenue and Other Sources:	\$ 336	\$ 333	\$ 54	\$ -	\$ 722	\$ -	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)	-	-	7,725	-	7,725	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 7,725	\$ -	\$ 7,725	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 336	\$ 333	\$ (7,671)	\$ -	\$ (7,003)	-	-
Fund Balance - Beginning	\$ 7,003	\$ 7,338	\$ 7,671	\$ -	\$ 7,003	\$ -	-
Fund Balance - Ending	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	-

River Landing Community Development District
Capital Projects Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2024

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	-	-	-	-	-	\$ -	N/A
Interest Income							
Construction Account	10,217	10,609	10,246	10,579	41,651	\$ -	N/A
Cost of Issuance	-	-	-	-	-	\$ -	N/A
Debt Proceeds							
Developer Contributions	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	1,545	1,484	1,525	4,554	\$ -	N/A
Total Revenue and Other Sources:	\$ 10,217	\$ 12,153	\$ 11,730	\$ 12,104	\$ 46,204	\$ -	N/A
Expenditures and Other Uses							
Executive							
Professional Management	-	-	-	-	-	\$ -	N/A
Other Contractual Services							
Trustee Services	-	-	-	-	-	\$ -	N/A
Other General Government Services							
Engineering Services	-	-	-	-	-	\$ -	N/A
Printing & Binding							
Capital Outlay	-	-	-	-	-	\$ -	N/A
Water-Sewer Combination	-	-	-	423,489	423,489	\$ -	N/A
Stormwater Management	-	-	-	609,217	609,217	\$ -	N/A
Landscaping	-	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	-	\$ -	N/A
Cost of Issuance							
Legal - Series 2023 Bonds	-	-	-	-	-	\$ -	N/A
Underwriter's Discount							
Operating Transfers Out (To Other Funds)	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ 1,032,706	\$ 1,032,706	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 10,217	\$ 12,153	\$ 11,730	\$ (1,020,602)	\$ (986,502)	-	-
Fund Balance - Beginning	\$ 2,324,877	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 2,324,877	\$ -	-
Fund Balance - Ending	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,338,375	\$ -	-

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – FEBRUARY 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

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 February 29, 2024**

	Governmental Funds									Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds								Capital Projects Funds		
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2020A	Series 2020B	Series 2023A&B			
Assets											
Cash and Investments											
General Fund - Invested Cash	\$ 289,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,315
Debt Service Fund											
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,831	55,675	135,006	204,891	-	-	-	-	-	649,403
Revenue Account	-	551,493	5,489	268,509	-	-	-	-	-	-	825,491
Capitalized Interest	-	-	-	3,835	6,500	-	-	-	-	-	10,335
Prepayment Account	-	9,070	11,609	-	-	-	-	-	-	-	20,678
Construction Account	-	-	-	-	-	-	-	1,346,871	-	-	1,346,871
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable											
Assessments Receivable	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	887,167	-	887,167
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	9,572,833	9,572,833
Total Assets	\$ 289,315	\$ 814,394	\$ 72,773	\$ 407,350	\$ 211,391	\$ -	\$ -	\$ 1,346,871	\$ 10,460,000	\$ 13,602,093	
Liabilities											
Accounts Payable & Payroll Liabilities											
Due to Developer	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable											
Current Portion											
Series 2020A	-	-	-	-	-	-	-	-	-	-	-
Series 2020B	-	-	-	-	-	-	-	-	-	-	-
Long Term											
Series 2020A	-	-	-	-	-	-	-	-	8,110,000	-	8,110,000
Series 2020B	-	-	-	-	-	-	-	-	2,350,000	-	2,350,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,460,000	\$ 10,460,000	
Fund Equity and Other Credits											
Fund Balance											
Restricted											
Beginning: October 1, 2023 (Unaudited)	-	463,601	566,162	224,543	375,066	5,580	7,003	2,324,877	-	-	3,966,832
Results from Current Operations	-	350,793	(493,389)	182,806	(163,675)	(5,580)	(7,003)	(978,006)	-	-	(1,114,053)
Unassigned											
Beginning: October 1, 2023 (Unaudited)	105,813	-	-	-	-	-	-	-	-	-	105,813
Results from Current Operations	183,502	-	-	-	-	-	-	-	-	-	183,502
Total Fund Equity and Other Credits	\$ 289,315	\$ 814,394	\$ 72,773	\$ 407,350	\$ 211,391	\$ -	\$ -	\$ 1,346,871	\$ -	\$ 3,142,093	
Total Liabilities, Fund Equity and Other Credits	\$ 289,315	\$ 814,394	\$ 72,773	\$ 407,350	\$ 211,391	\$ -	\$ -	\$ 1,346,871	\$ 10,460,000	\$ 13,602,093	

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	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	-	11,823	236,620	795	2,914	252,151	267,979	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Developer Contribution								
	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In								
	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 11,823	\$ 236,620	\$ 795	\$ 2,914	\$ 252,151	\$ 267,979	N/A
Expenditures and Other Uses								
Executive								
Professional Management	3,500	3,500	3,500	3,500	3,500	17,500	42,000	42%
Financial and Administrative								
Audit Services	-	-	1,500	4,000	-	5,500	8,300	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	11,875	28,500	42%
Assessment Roll Services	2,292	2,292	2,292	2,292	2,292	11,458	27,500	42%
Arbitrage Rebate Services	-	-	-	500	-	500	2,000	25%
Other Contractual Services								
Legal Advertising	-	-	-	-	-	-	1,500	0%
Trustee Services	-	-	-	2,956	-	2,956	8,600	34%
Dissemination Agent Services	-	-	-	500	-	500	6,000	8%
Bond Amortization Schedules	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	37	71	12	-	104	224	350	64%
Communications & Freight Services								
Postage, Freight & Messenger	-	-	30	32	-	62	250	25%
Computer Services - Website Development								
	-	-	-	-	-	-	1,500	0%
Insurance								
	12,618	-	-	-	-	12,618	13,000	97%
Printing & Binding								
	-	-	-	-	-	-	100	0%
Subscription & Memberships								
	-	175	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	-	923	327	2,296	265	3,811	10,000	38%
Legal - 2020 Bonds	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services	-	-	-	1,470	-	1,470.00	5,000	29%
Stormwater Needs Analysis	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	N/A
Other Physical Environment								
Repairs and Maintenance	-	-	-	-	-	-	50,000	0%
Road & Street Facilities								
Capital Improvements	-	-	-	-	-	-	-	N/A
Street Lights Purchase	-	-	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Street Lights Installation	-	-	-	-	-	-	-	N/A
Reserves	-	-	-	-	-	-	-	N/A
Operational Reserve (Future Years)	-	-	-	-	-	-	50,000	0%
Other Fees and Charges	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees	-	-	-	-	-	-	-	-
Sub-Total:	20,821	9,336	10,035	19,922	8,536	68,649	254,775	N/A
Total Expenditures and Other Uses:	\$ 20,821	\$ 9,336	\$ 10,035	\$ 19,922	\$ 8,536	\$ 68,649	\$ 254,775	N/A
Net Increase/ (Decrease) in Fund Balance	(20,821)	2,487	226,585	(19,127)	(5,622)	183,502	13,204	
Fund Balance - Beginning	105,813	84,992	87,479	314,064	294,937	105,813	-	
Fund Balance - Ending	\$ 84,992	\$ 87,479	\$ 314,064	\$ 294,937	\$ 289,315	289,315	\$ 13,204	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	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	1,116	1,154	1,108	1,139	1,129	5,645	-	N/A
Prepayment Account	-	-	-	0	0	0	-	N/A
Revenue Account	922	957	180	1,350	2,402	5,810	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments								
Special Assessments - On Roll	-	23,669	473,720	1,592	5,833	504,814	545,459	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Debt Proceeds								
Intragovernmental Transfer In	-	-	9,070	-	-	9,070	-	N/A
Total Revenue and Other Sources:	\$ 2,038	\$ 25,780	\$ 484,078	\$ 4,080	\$ 9,364	\$ 525,340	\$ 545,459	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2020A	-	-	-	-	-	-	165,000	0%
Principal Debt Service - Early Redemptions								
Series 2020A	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2020A	-	171,169	-	-	-	171,169	342,338	50%
Unamortized Premium/Discount on Bonds Payable								
	-	-	-	-	-	-	35,514	0%
Underwriter's Discount								
	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,116	1,154	1,108	-	-	3,378	-	N/A
Total Expenditures and Other Uses:	\$ 1,116	\$ 172,322	\$ 1,108	\$ -	\$ -	\$ 174,547	\$ 542,852	N/A
Net Increase/ (Decrease) in Fund Balance	922	(146,542)	482,970	4,080	9,364	350,793	2,607	
Fund Balance - Beginning	463,601	464,523	317,980	800,950	805,030	463,601	-	
Fund Balance - Ending	\$ 464,523	\$ 317,980	\$ 800,950	\$ 805,030	\$ 814,394	814,394	\$ 2,607	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	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	305	299	288	271	248	1,410	-	N/A
Prepayment Account	1,922	2,184	164	2,110	2,809	9,188	-	N/A
Revenue Account	86	186	19	20	32	344	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments								
Special Assessments - On Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	46,110	-	-	-	-	46,110	160,438	29%
Special Assessments - Prepayments	-	277,887	334,987	-	-	612,874	-	N/A
Contribution from Taylor Morrison	-	-	-	2,027	-	2,027	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	8,013	-	-	8,013	-	N/A
Total Revenue and Other Sources:	\$ 48,424	\$ 280,556	\$ 343,470	\$ 4,428	\$ 3,088	\$ 679,966	\$ 160,438	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2020B	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions								
Series 2020B	-	480,000	-	-	620,000	1,100,000	-	N/A
Interest Expense								
Series 2020B	-	65,875	-	-	6,588	72,463	160,438	45%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	N/A
Underwriters Discount	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	305	299	288	-	-	892	-	N/A
Total Expenditures and Other Uses:	\$ 305	\$ 546,174	\$ 288	\$ -	\$ 626,588	\$ 1,173,354	\$ 160,438	N/A
Net Increase/ (Decrease) in Fund Balance	48,119	(265,618)	343,182	4,428	(623,499)	(493,389)	-	
Fund Balance - Beginning	566,162	614,281	348,662	691,845	696,272	566,162	-	
Fund Balance - Ending	\$ 614,281	\$ 348,662	\$ 691,845	\$ 696,272	\$ 72,773	\$ 72,773	\$ -	

Prepared by:

JPWARD and Associates, LLC

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	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	594	614	589	606	600	3,003	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	1	448	853	1,302	-	N/A
Capitalized Interest Account	393	411	16	17	17	855	-	N/A
Special Assessments - Prepayments								
Special Assessments - On Roll	-	12,528	250,748	843	3,087	267,206	288,914	92%
Special Assessments - Off Roll	-	-	-	-	-	-	106,126	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Debt Proceeds								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 987	\$ 13,553	\$ 251,355	\$ 1,914	\$ 4,558	\$ 272,366	\$ 395,040	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2023A	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions								
Series 2023A	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2023A	-	87,151	-	-	-	87,151	194,597	45%
Unamortized Premium/Discount on Bonds Payable								
	-	-	-	-	-	-	18,901	0%
Underwriters Discount								
	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)								
	-	614	589	606	600	2,409	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 87,764	\$ 589	\$ 606	\$ 600	\$ 89,560	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	987	(74,211)	250,766	1,308	3,957	182,806	126,542	
Fund Balance - Beginning	224,543	225,530	151,319	402,084	403,392	224,543	-	
Fund Balance - Ending	\$ 225,530	\$ 151,319	\$ 402,084	\$ 403,392	\$ 407,350	\$ 407,350	\$ 126,542	

Prepared by:

JPWARD and Associates, LLC

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	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	901	931	895	919	911	4,557	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	747	780	28	29	29	1,613	-	N/A
Special Assessments - Prepayments								
Special Assessments - On Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Debt Proceeds								
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,648	\$ 1,711	\$ 922	\$ 948	\$ 940	\$ 6,170	\$ -	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2023B	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions								
Series 2023B	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2023B	-	166,189	-	-	-	166,189	194,597	85%
Unamortized Premium/Discount on Bonds Payable								
Underwriters Discount	-	-	-	-	-	-	18,901	0%
Operating Transfers Out (To Other Funds)								
	-	931	895	919	911	3,656	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 167,120	\$ 895	\$ 919	\$ 911	\$ 169,845	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	1,648	(165,409)	28	29	29	(163,675)	(268,498)	
Fund Balance - Beginning	375,066	376,714	211,305	211,333	211,362	375,066	-	
Fund Balance - Ending	\$ 376,714	\$ 211,305	\$ 211,333	\$ 211,362	\$ 211,391	\$ 211,391	\$ (268,498)	

River Landing Community Development District
 Capital Projects Fund - Series 2020A
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	-	-	-	-	-	-	\$ -	N/A
Interest Income								
Construction Account	24	30	57	-	-	112	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds								
Developer Contributions	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	1,116	1,154	(7,961)	-	-	(5,692)	\$ -	N/A
Total Revenue and Other Sources:	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ (5,580)	\$ -	N/A
Expenditures and Other Uses								
Executive								
Professional Management	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	\$ -	N/A
Printing & Binding								
Capital Outlay	-	-	-	-	-	-	\$ -	N/A
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								
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ (5,580)	-	-
Fund Balance - Beginning	\$ 5,580	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ 5,580	\$ -	-
Fund Balance - Ending	\$ 6,720	\$ 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 February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	-	-	-	-	-	-	\$ -	N/A
Interest Income								
Construction Account	31	33	54	-	-	118	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds								
Developer Contributions	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	305	299	-	-	-	604	\$ -	N/A
Total Revenue and Other Sources:	\$ 336	\$ 333	\$ 54	\$ -	\$ -	\$ 722	\$ -	N/A
Expenditures and Other Uses								
Executive								
Professional Management	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	\$ -	N/A
Printing & Binding								
Capital Outlay	-	-	-	-	-	-	\$ -	N/A
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								
Operating Transfers Out (To Other Funds)	-	-	7,725	-	-	7,725	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 7,725	\$ -	\$ -	\$ 7,725	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 336	\$ 333	\$ (7,671)	\$ -	\$ -	\$ (7,003)	-	-
Fund Balance - Beginning	\$ 7,003	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ 7,003	\$ -	-
Fund Balance - Ending	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ -	-

Prepared by:

JPWARD and Associates, LLC

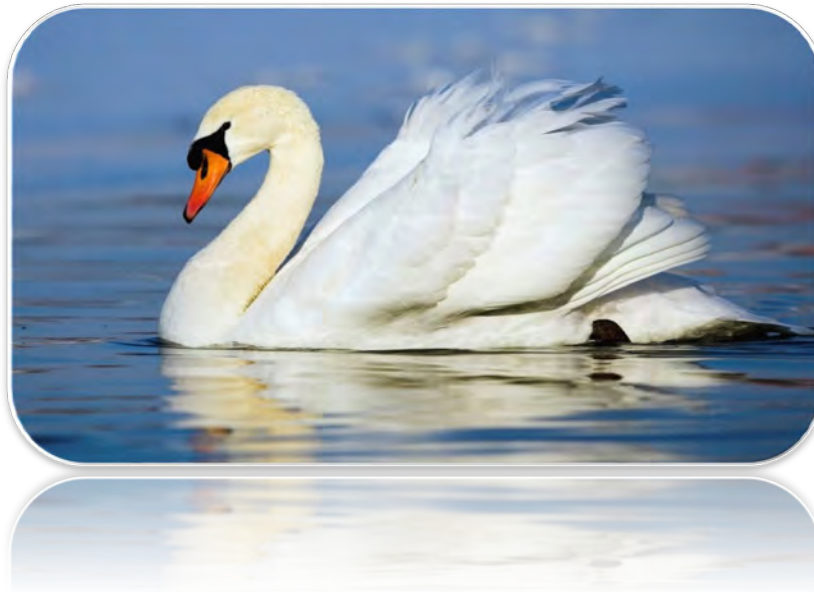
River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	-	-	-	-	-	-	\$ -	N/A
Interest Income								
Construction Account	10,217	10,609	10,246	10,579	6,985	48,635	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds								
Developer Contributions	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	1,545	1,484	1,525	1,511	6,065	\$ -	N/A
Total Revenue and Other Sources:	\$ 10,217	\$ 12,153	\$ 11,730	\$ 12,104	\$ 8,496	\$ 54,700	\$ -	N/A
Expenditures and Other Uses								
Executive								
Professional Management	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	\$ -	N/A
Other General Government Services								
Engineering Services	-	-	-	-	-	-	\$ -	N/A
Printing & Binding								
Capital Outlay	-	-	-	-	-	-	\$ -	N/A
Water-Sewer Combination	-	-	-	423,489	-	423,489	\$ -	N/A
Stormwater Management	-	-	-	609,217	-	609,217	\$ -	N/A
Landscaping	-	-	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance								
Legal - Series 2023 Bonds	-	-	-	-	-	-	\$ -	N/A
Underwriter's Discount								
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ 1,032,706	\$ -	\$ 1,032,706	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 10,217	\$ 12,153	\$ 11,730	\$ (1,020,602)	\$ 8,496	\$ (978,006)	-	
Fund Balance - Beginning	\$ 2,324,877	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 2,324,877	\$ -	
Fund Balance - Ending	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,346,871	\$ -	

Prepared by:

JPWARD and Associates, LLC

RIVER LANDING COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – MARCH 2024

FISCAL YEAR 2024

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 March 31, 2024**

	Governmental Funds								Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds					General Long Term Debt		
	General Fund	Series 2020A	Series 2020B	Series 2023A	Series 2023B	Series 2020A	Series 2020B	Series 2023A&B			
Assets											
Cash and Investments											
General Fund - Invested Cash	\$ 281,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,293
Debt Service Fund											
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	253,831	42,500	135,006	204,891	-	-	-	-	-	636,228
Revenue Account	-	558,918	5,792	271,481	-	-	-	-	-	-	836,191
Capitalized Interest	-	-	-	3,851	6,527	-	-	-	-	-	10,378
Prepayment Account	-	9,070	879,904	-	92,181	-	-	-	-	-	981,155
Construction Account	-	-	-	-	-	-	-	1,353,888	-	-	1,353,888
Cost of Issuance Account	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable											
Assessments Receivable	-	-	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	1,750,015	-	1,750,015
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	-	-	8,709,985	8,709,985
Total Assets	\$ 281,293	\$ 821,819	\$ 928,196	\$ 410,338	\$ 303,599	\$ -	\$ -	\$ 1,353,888	\$ 10,460,000	\$ 14,559,133	
Liabilities											
Accounts Payable & Payroll Liabilities											
Due to Developer	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable											
Current Portion											
Series 2020A	-	-	-	-	-	-	-	-	-	-	-
Series 2020B	-	-	-	-	-	-	-	-	-	-	-
Long Term											
Series 2020A	-	-	-	-	-	-	-	-	\$ 8,110,000	-	8,110,000
Series 2020B	-	-	-	-	-	-	-	-	\$ 2,350,000	-	2,350,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,460,000	\$ 10,460,000	
Fund Equity and Other Credits											
Fund Balance											
Restricted											
Beginning: October 1, 2023 (Unaudited)	-	463,601	566,162	224,543	375,066	5,580	7,003	2,324,877	-	-	3,966,832
Results from Current Operations	-	358,218	362,034	185,794	(71,467)	(5,580)	(7,003)	(970,989)	-	-	(148,992)
Unassigned											
Beginning: October 1, 2023 (Unaudited)	105,813	-	-	-	-	-	-	-	-	-	105,813
Results from Current Operations	175,480	-	-	-	-	-	-	-	-	-	175,480
Total Fund Equity and Other Credits	\$ 281,293	\$ 821,819	\$ 928,196	\$ 410,338	\$ 303,599	\$ -	\$ -	\$ 1,353,888	\$ -	\$ 4,099,133	
Total Liabilities, Fund Equity and Other Credits	\$ 281,293	\$ 821,819	\$ 928,196	\$ 410,338	\$ 303,599	\$ -	\$ -	\$ 1,353,888	\$ 10,460,000	\$ 14,559,133	

River Landing Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	-	11,823	236,620	795	2,914	2,044	254,195	267,979	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Developer Contribution									
	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In									
	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 11,823	\$ 236,620	\$ 795	\$ 2,914	\$ 2,044	\$ 254,195	\$ 267,979	N/A
Expenditures and Other Uses									
Executive									
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	21,000	42,000	50%
Financial and Administrative									
Audit Services	-	-	1,500	4,000	-	-	5,500	8,300	66%
Accounting Services	2,375	2,375	2,375	2,375	2,375	2,375	14,250	28,500	50%
Assessment Roll Services	2,292	2,292	2,292	2,292	2,292	2,292	13,750	27,500	50%
Arbitrage Rebate Services	-	-	-	500	-	-	500	2,000	25%
Other Contractual Services									
Legal Advertising	-	-	-	-	-	-	-	1,500	0%
Trustee Services	-	-	-	2,956	-	-	2,956	8,600	34%
Dissemination Agent Services	-	-	-	500	-	-	500	6,000	8%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	37	71	12	-	104	-	224	350	64%
Communications & Freight Services									
Postage, Freight & Messenger	-	-	30	32	-	-	62	250	25%
Computer Services - Website Development									
	-	-	-	-	-	300	300	1,500	20%
Insurance									
	12,618	-	-	-	-	-	12,618	13,000	97%
Printing & Binding									
	-	-	-	-	-	-	-	100	0%
Subscription & Memberships									
	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	923	327	2,296	265	306	4,117	10,000	41%
Legal - 2020 Bonds	-	-	-	-	-	-	-	-	N/A
Other General Government Services									
Engineering Services	-	-	-	1,470	-	1,293	2,763.00	5,000	55%
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									
Operational Reserve (Future Years)	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges									
	-	-	-	-	-	-	-	-	N/A

River Landing Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Discounts/Collection Fees	-	-	-	-	-	-	-	-	
Sub-Total:	20,821	9,336	10,035	19,922	8,536	10,066	78,715	254,775	N/A
Total Expenditures and Other Uses:	\$ 20,821	\$ 9,336	\$ 10,035	\$ 19,922	\$ 8,536	\$ 10,066	\$ 78,715	\$ 254,775	N/A
Net Increase/ (Decrease) in Fund Balance	(20,821)	2,487	226,585	(19,127)	(5,622)	(8,022)	175,480	13,204	
Fund Balance - Beginning	105,813	84,992	87,479	314,064	294,937	289,315	105,813	-	
Fund Balance - Ending	\$ 84,992	\$ 87,479	\$ 314,064	\$ 294,937	\$ 289,315	\$ 281,293	281,293	\$ 13,204	

River Landing Community Development District
Debt Service Fund - Series 2020A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	1,116	1,154	1,108	1,139	1,129	1,056	6,702	-	N/A
Prepayment Account	-	-	-	0	0	0	0	-	N/A
Revenue Account	922	957	180	1,350	2,402	2,277	8,088	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments									
Special Assessments - On Roll	-	23,669	473,720	1,592	5,833	4,092	508,906	545,459	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	9,070	-	-	-	9,070	-	N/A
Total Revenue and Other Sources:	\$ 2,038	\$ 25,780	\$ 484,078	\$ 4,080	\$ 9,364	\$ 7,425	\$ 532,765	\$ 545,459	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2020A	-	-	-	-	-	-	-	165,000	0%
Principal Debt Service - Early Redemptions									
Series 2020A	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2020A	-	171,169	-	-	-	-	171,169	342,338	50%
Unamortized Premium/Discount on Bonds Payable									
	-	-	-	-	-	-	-	35,514	0%
Underwriter's Discount									
	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,116	1,154	1,108	-	-	-	3,378	-	N/A
Total Expenditures and Other Uses:	\$ 1,116	\$ 172,322	\$ 1,108	\$ -	\$ -	\$ -	\$ 174,547	\$ 542,852	N/A
Net Increase/ (Decrease) in Fund Balance	922	(146,542)	482,970	4,080	9,364	7,425	358,218	2,607	
Fund Balance - Beginning	463,601	464,523	317,980	800,950	805,030	814,394	463,601	-	
Fund Balance - Ending	\$ 464,523	\$ 317,980	\$ 800,950	\$ 805,030	\$ 814,394	\$ 821,819	\$ 821,819	\$ 2,607	

River Landing Community Development District
Debt Service Fund - Series 2020B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	305	299	288	271	248	232	1,642	-	N/A
Prepayment Account	1,922	2,184	164	2,110	2,809	49	9,237	-	N/A
Revenue Account	86	186	19	20	32	22	366	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments									
Special Assessments - On Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	46,110	-	-	-	-	-	46,110	160,438	29%
Special Assessments - Prepayments	-	277,887	334,987	-	-	947,302	1,560,176	-	N/A
Contribution from Taylor Morrison	-	-	-	2,027	-	-	2,027	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	8,013	-	-	-	8,013	-	N/A
Total Revenue and Other Sources:	\$ 48,424	\$ 280,556	\$ 343,470	\$ 4,428	\$ 3,088	\$ 947,604	\$ 1,627,570	\$ 160,438	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2020B	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions									
Series 2020B	-	480,000	-	-	620,000	-	1,100,000	-	N/A
Interest Expense									
Series 2020B	-	65,875	-	-	6,588	-	72,463	160,438	45%
Unamortized Premium/Discount on Bonds Payable	-	-	-	-	-	-	-	-	N/A
Underwriters Discount	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	305	299	288	-	-	92,181	93,073	-	N/A
Total Expenditures and Other Uses:	\$ 305	\$ 546,174	\$ 288	\$ -	\$ 626,588	\$ 92,181	\$ 1,265,536	\$ 160,438	N/A
Net Increase/ (Decrease) in Fund Balance	48,119	(265,618)	343,182	4,428	(623,499)	855,423	362,034	-	
Fund Balance - Beginning	566,162	614,281	348,662	691,845	696,272	72,773	566,162	-	
Fund Balance - Ending	\$ 614,281	\$ 348,662	\$ 691,845	\$ 696,272	\$ 72,773	\$ 928,196	\$ 928,196	\$ -	

River Landing Community Development District
Debt Service Fund - Series 2023A
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	594	614	589	606	600	562	3,564	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	1	448	853	806	2,109	-	N/A
Capitalized Interest Account	393	411	16	17	17	16	871	-	N/A
Special Assessments - Prepayments									
Special Assessments - On Roll	-	12,528	250,748	843	3,087	\$ 2,166	269,372	288,914	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	106,126	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In									
-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 987	\$ 13,553	\$ 251,355	\$ 1,914	\$ 4,558	\$ 3,550	\$ 275,916	\$ 395,040	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2023A	-	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions									
Series 2023A	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2023A	-	87,151	-	-	-	-	87,151	194,597	45%
Unamortized Premium/Discount on Bonds Payable									
-	-	-	-	-	-	-	-	18,901	0%
Underwriters Discount									
-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	614	589	606	600	562	2,971	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 87,764	\$ 589	\$ 606	\$ 600	\$ 562	\$ 90,122	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	987	(74,211)	250,766	1,308	3,957	2,988	185,794	126,542	
Fund Balance - Beginning	224,543	225,530	151,319	402,084	403,392	407,350	224,543	-	
Fund Balance - Ending	\$ 225,530	\$ 151,319	\$ 402,084	\$ 403,392	\$ 407,350	\$ 410,338	\$ 410,338	\$ 126,542	

River Landing Community Development District
Debt Service Fund - Series 2023B
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	901	931	895	919	911	852	5,409	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	-	-	N/A
Capitalized Interest Account	747	780	28	29	29	27	1,640	-	N/A
Special Assessments - Prepayments									
Special Assessments - On Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Debt Proceeds									
Intragovernmental Transfer In	-	-	-	-	-	-	92,181	92,181	N/A
Total Revenue and Other Sources:	\$ 1,648	\$ 1,711	\$ 922	\$ 948	\$ 940	\$ 93,061	\$ 99,231	\$ -	N/A
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2023B	-	-	-	-	-	-	-	55,000	0%
Principal Debt Service - Early Redemptions									
Series 2023B	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2023B	-	166,189	-	-	-	-	166,189	194,597	85%
Unamortized Premium/Discount on Bonds Payable									
	-	-	-	-	-	-	-	18,901	0%
Underwriters Discount									
	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	931	895	919	911	852	4,508	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 167,120	\$ 895	\$ 919	\$ 911	\$ 852	\$ 170,698	\$ 268,498	N/A
Net Increase/ (Decrease) in Fund Balance	1,648	(165,409)	28	29	29	92,208	(71,467)	(268,498)	
Fund Balance - Beginning	375,066	376,714	211,305	211,333	211,362	211,391	375,066	-	
Fund Balance - Ending	\$ 376,714	\$ 211,305	\$ 211,333	\$ 211,362	\$ 211,391	\$ 303,599	\$ 303,599	\$ (268,498)	

River Landing Community Development District
 Capital Projects Fund - Series 2020A
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	-	-	-	-	-	-	-	\$ -	N/A
Interest Income									
Construction Account	24	30	57	-	-	-	112	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds									
Developer Contributions	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	1,116	1,154	(7,961)	-	-	-	(5,692)	\$ -	N/A
Total Revenue and Other Sources:	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ (5,580)	\$ -	N/A
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	\$ -	N/A
Printing & Binding									
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	\$ 1,140	\$ 1,184	\$ (7,904)	\$ -	\$ -	\$ -	\$ (5,580)	-	-
Fund Balance - Beginning	\$ 5,580	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ 5,580	\$ -	-
Fund Balance - Ending	\$ 6,720	\$ 7,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

River Landing Community Development District
 Capital Projects Fund - Series 2020B
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	-	-	-	-	-	-	-	\$ -	N/A
Interest Income									
Construction Account	31	33	54	-	-	-	118	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds									
Developer Contributions	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	305	299	-	-	-	-	604	\$ -	N/A
Total Revenue and Other Sources:	\$ 336	\$ 333	\$ 54	\$ -	\$ -	\$ -	\$ 722	\$ -	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)	-	-	7,725	-	-	-	7,725	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 7,725	\$ -	\$ -	\$ -	\$ 7,725	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 336	\$ 333	\$ (7,671)	\$ -	\$ -	\$ -	\$ (7,003)	-	-
Fund Balance - Beginning	\$ 7,003	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ 7,003	\$ -	-
Fund Balance - Ending	\$ 7,338	\$ 7,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

River Landing Community Development District
Capital Projects Fund - Series 2023AB
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	-	-	-	-	-	-	-	\$ -	N/A
Interest Income									
Construction Account	10,217	10,609	10,246	10,579	6,985	5,603	54,238	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds									
Developer Contributions	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	1,545	1,484	1,525	1,511	1,414	7,479	\$ -	N/A
Total Revenue and Other Sources:	\$ 10,217	\$ 12,153	\$ 11,730	\$ 12,104	\$ 8,496	\$ 7,017	\$ 61,717	\$ -	N/A
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	\$ -	N/A
Other General Government Services									
Engineering Services	-	-	-	-	-	-	-	\$ -	N/A
Printing & Binding									
Printing & Binding	-	-	-	-	-	-	-	\$ -	N/A
Capital Outlay									
Water-Sewer Combination	-	-	-	423,489	-	-	423,489	\$ -	N/A
Stormwater Management	-	-	-	609,217	-	-	609,217	\$ -	N/A
Landscaping	-	-	-	-	-	-	-	\$ -	N/A
Roadway Improvement	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance									
Legal - Series 2023 Bonds	-	-	-	-	-	-	-	\$ -	N/A
Underwriter's Discount									
Underwriter's Discount	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ 1,032,706	\$ -	\$ -	\$ 1,032,706	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 10,217	\$ 12,153	\$ 11,730	\$ (1,020,602)	\$ 8,496	\$ 7,017	\$ (970,989)	-	-
Fund Balance - Beginning	\$ 2,324,877	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 2,324,877	-	-
Fund Balance - Ending	\$ 2,335,094	\$ 2,347,248	\$ 2,358,977	\$ 1,338,375	\$ 1,346,871	\$ 1,353,888	\$ 1,353,888	\$ -	-