

Two Rivers South Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2023

Prepared by:



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TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Operating Account	\$ 9,710
TOTAL ASSETS	\$ 9,710
<u>LIABILITIES</u>	
Accounts Payable	\$ 10,000
Accounts Payable - Other	4,375
TOTAL LIABILITIES	14,375
<u>FUND BALANCES</u>	
Unassigned:	(4,665)
TOTAL FUND BALANCES	(4,665)
TOTAL LIABILITIES & FUND BALANCES	\$ 9,710

TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Developer Contribution	431,475	19,991	(411,484)	4.63%
TOTAL REVENUES	431,475	19,991	(411,484)	4.63%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	800	11,200	6.67%
ProfServ-Info Technology	600	50	550	8.33%
ProfServ-Recording Secretary	2,400	200	2,200	8.33%
ProfServ-Tax Collector	1,200	200	1,000	16.67%
District Counsel	8,500	-	8,500	0.00%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	333	4,167	7.40%
District Manager	25,000	2,333	22,667	9.33%
Accounting Services	9,000	750	8,250	8.33%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	-	600	0.00%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	7,318	(3,818)	209.09%
Bank Fees	200	-	200	0.00%
Meeting Expense	4,000	4,500	(500)	112.50%
Website Administration	1,200	3,600	(2,400)	300.00%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	208	(33)	118.86%
Total Administration	87,525	20,292	67,233	23.18%
<u>Electric Utility Services</u>				
Utility - Electric	15,000	-	15,000	0.00%
Utility - StreetLights	75,000	-	75,000	0.00%
Total Electric Utility Services	90,000	-	90,000	0.00%
<u>Garbage/Solid Waste Services</u>				
Garbage - Recreation Facility	1,500	-	1,500	0.00%
Total Garbage/Solid Waste Services	1,500	-	1,500	0.00%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	-	7,500	0.00%
Total Water-Sewer Comb Services	7,500	-	7,500	0.00%

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<u>Stormwater Control</u>				
R&M-Stormwater System	15,000	-	15,000	0.00%
Wetland Maintenance	6,500	-	6,500	0.00%
Annual Stormwater Report	3,500	-	3,500	0.00%
Total Stormwater Control	25,000	-	25,000	0.00%
<u>Other Physical Environment</u>				
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	12,500	-	12,500	0.00%
Landscape - Annuals	5,000	-	5,000	0.00%
Landscape - Mulch	5,000	-	5,000	0.00%
Landscape Maintenance	125,000	-	125,000	0.00%
Entry/Gate/Walls Maintenance	5,000	-	5,000	0.00%
Plant Replacement Program	5,000	-	5,000	0.00%
Landscape Miscellaneous	1,000	-	1,000	0.00%
Irrigation Maintenance	12,000	-	12,000	0.00%
Total Other Physical Environment	173,700	-	173,700	0.00%
<u>Road and Street Facilities</u>				
Pavement & Signage Repairs	1,000	-	1,000	0.00%
Total Road and Street Facilities	1,000	-	1,000	0.00%
<u>Parks and Recreation</u>				
Field Services	12,000	-	12,000	0.00%
Clubhouse - Facility Janitorial Service	6,000	-	6,000	0.00%
Telephone, Cable & Internet Service	750	-	750	0.00%
Building Utilities-Other	14,000	-	14,000	0.00%
R&M-Facility	5,000	-	5,000	0.00%
Facility A/C & Heating Maintenance & Repair	600	-	600	0.00%
Pool & Spa Repairs	500	-	500	0.00%
Playground Equipment and Maintenance	500	-	500	0.00%
Access Control Maintenance & Repair	750	-	750	0.00%
Pool and Spa Permits	500	-	500	0.00%
Facility Supplies	1,500	-	1,500	0.00%
Dog Waste Station Service & Supplies	650	-	650	0.00%
Total Parks and Recreation	42,750	-	42,750	0.00%

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ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Contingency</u>				
Misc-Contingency	2,500	-	2,500	0.00%
Total Contingency	2,500	-	2,500	0.00%
TOTAL EXPENDITURES	431,475	20,292	411,183	4.70%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(301)	(301)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)			(4,364)	
FUND BALANCE, ENDING			\$ (4,665)	

TWO RIVERS SOUTH CDD

Bank Reconciliation

Bank Account No. 9148 Truist - GF
 Statement No. 11-23
 Statement Date 11/30/2023

G/L Balance (LCY)	9,709.86	Statement Balance	16,109.86
G/L Balance	9,709.86	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	9,709.86	Subtotal	16,109.86
Negative Adjustments	0.00	Outstanding Checks	6,400.00
	<hr/>	Differences	0.00
Ending G/L Balance	9,709.86	Ending Balance	9,709.86
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
10/26/2023	Payment	1019	TIMES PUBLISHING COMPANY	7,318.00	7,318.00	0.00
11/3/2023	Payment	1020	FLORIDA DEPT OF ECONOMIC OPPORTU	175.00	175.00	0.00
11/3/2023	Payment	1021	STRALEY ROBIN VERICKER	2,569.80	2,569.80	0.00
11/8/2023	Payment	1022	ALBERTO VIERA	200.00	200.00	0.00
11/8/2023	Payment	1023	CARLOS DE LA OSSA	200.00	200.00	0.00
11/8/2023	Payment	1024	NICHOLAS J. DISTER	200.00	200.00	0.00
Total Checks				10,662.80	10,662.80	0.00
Deposits						
11/28/2023		JE000003	CK#1073### - Dev Funding	G/L Ac 5,187.50	5,187.50	0.00
11/16/2023		JE000011	LRM Claims CR PPR_20231114224	G/L Ac 2,375.00	2,375.00	0.00
Total Deposits				7,562.50	7,562.50	0.00
Outstanding Checks						
9/21/2023	Payment	1017	RYAN MOTKO	200.00	0.00	200.00
11/8/2023	Payment	1025	RYAN MOTKO	200.00	0.00	200.00
11/22/2023	Payment	1026	INFRAMARK	6,000.00	0.00	6,000.00
Total Outstanding Checks				6,400.00		6,400.00