

Two Rivers South Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2024

Prepared by:



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TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 2024

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Operating Account	\$ 4,085
Cash In Bank	1,839
TOTAL ASSETS	\$ 5,924
<u>LIABILITIES</u>	
Accounts Payable	\$ 14,000
TOTAL LIABILITIES	14,000
<u>FUND BALANCES</u>	
Unassigned:	(8,076)
TOTAL FUND BALANCES	(8,076)
TOTAL LIABILITIES & FUND BALANCES	\$ 5,924

TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2024
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	100	500	16.67%
ProfServ-Recording Secretary	2,400	400	2,000	16.67%
ProfServ-Tax Collector	1,200	100	1,100	8.33%
District Counsel	8,500	1,786	6,714	21.01%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	667	3,833	14.82%
District Manager	25,000	4,667	20,333	18.67%
Accounting Services	9,000	1,800	7,200	20.00%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	50	550	8.33%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	4,943	(1,443)	141.23%
Bank Fees	200	-	200	0.00%
Meeting Expense	4,000	4,500	(500)	112.50%
Website Administration	1,200	3,700	(2,500)	308.33%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	192	(17)	109.71%
Total Administration	87,525	23,705	63,820	27.08%
<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	23,705	407,770	5.49%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(3,714)	(3,714)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)			(4,362)	
FUND BALANCE, ENDING			<u>\$ (8,076)</u>	

TWO RIVERS SOUTH CDD

Bank Reconciliation

Bank Account No. 9148 Truist - GF
Statement No. 01-24
Statement Date 1/31/2024

G/L Balance (LCY)	4,084.86	Statement Balance	4,084.86
G/L Balance	4,084.86	Outstanding Deposits	0.00
Positive Adjustments	0.00		
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Subtotal	4,084.86	Subtotal	4,084.86
Negative Adjustments	0.00	Outstanding Checks	0.00
	<hr/>	Differences	0.00
Ending G/L Balance	4,084.86	Ending Balance	4,084.86
Difference	0.00		

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
Deposits							
1/31/2024		JE000017	Adj Case# 0004075614001 40756141	G/L Ac	2,375.00	2,375.00	0.00
Total Deposits					2,375.00	2,375.00	0.00

TWO RIVERS SOUTH CDD

Bank Reconciliation

Bank Account No. 9334 Truist - GF
Statement No. 01-24
Statement Date 1/31/2024

G/L Balance (LCY)	1,838.70	Statement Balance	1,838.70
G/L Balance	1,838.70	Outstanding Deposits	0.00
Positive Adjustments	0.00		
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Subtotal	1,838.70	Subtotal	1,838.70
Negative Adjustments	0.00	Outstanding Checks	0.00
	<hr/>	Differences	0.00
Ending G/L Balance	1,838.70	Ending Balance	1,838.70
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
1/25/2024	Payment	1002	INFRAMARK	2000	2,000.00	0.00
1/25/2024	Payment	1003	STRALEY ROBIN VERICKER	1786.3	1,786.30	0.00
Total Checks				3,786.30	3,786.30	0.00