

# Two Rivers South Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2024

Prepared by:



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**TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of April 30, 2024

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>	
Cash In Bank	\$ 4,634
<b>TOTAL ASSETS</b>	<b>\$ 4,634</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 26,248
<b>TOTAL LIABILITIES</b>	<b>26,248</b>
<b><u>FUND BALANCES</u></b>	
Unassigned:	(21,614)
<b>TOTAL FUND BALANCES</b>	<b>(21,614)</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 4,634</b>

**TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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
<b>REVENUES</b>				
Developer Contribution	431,475	19,991	(411,484)	4.63%
<b>TOTAL REVENUES</b>	<b>431,475</b>	<b>19,991</b>	<b>(411,484)</b>	<b>4.63%</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Supervisor Fees	12,000	1,600	10,400	13.33%
ProfServ-Info Technology	600	175	425	29.17%
ProfServ-Recording Secretary	2,400	700	1,700	29.17%
ProfServ-Tax Collector	1,200	100	1,100	8.33%
District Counsel	8,500	3,524	4,976	41.46%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	1,167	3,333	25.93%
District Manager	25,000	8,167	16,833	32.67%
Accounting Services	9,000	3,225	5,775	35.83%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	100	500	16.67%
Public Officials Insurance	2,500	5,000	(2,500)	200.00%
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	3,850	(2,650)	320.83%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	192	(17)	109.71%
<b>Total Administration</b>	<b>87,525</b>	<b>37,243</b>	<b>50,282</b>	<b>42.55%</b>
<b>Electric Utility Services</b>				
Utility - Electric	15,000	-	15,000	0.00%
Utility - StreetLights	75,000	-	75,000	0.00%
<b>Total Electric Utility Services</b>	<b>90,000</b>	<b>-</b>	<b>90,000</b>	<b>0.00%</b>
<b>Garbage/Solid Waste Services</b>				
Garbage - Recreation Facility	1,500	-	1,500	0.00%
<b>Total Garbage/Solid Waste Services</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>0.00%</b>
<b>Water-Sewer Comb Services</b>				
Utility - Water	7,500	-	7,500	0.00%
<b>Total Water-Sewer Comb Services</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>0.00%</b>

**TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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
<b><u>Stormwater Control</u></b>				
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%
<b>Total Stormwater Control</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>0.00%</b>
<b><u>Other Physical Environment</u></b>				
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%
<b>Total Other Physical Environment</b>	<b>173,700</b>	<b>-</b>	<b>173,700</b>	<b>0.00%</b>
<b><u>Road and Street Facilities</u></b>				
Pavement & Signage Repairs	1,000	-	1,000	0.00%
<b>Total Road and Street Facilities</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>0.00%</b>
<b><u>Parks and Recreation</u></b>				
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%
<b>Total Parks and Recreation</b>	<b>42,750</b>	<b>-</b>	<b>42,750</b>	<b>0.00%</b>
<b><u>Contingency</u></b>				
Misc-Contingency	2,500	-	2,500	0.00%
<b>Total Contingency</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>431,475</b>	<b>37,243</b>	<b>394,232</b>	<b>8.63%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(17,252)	(17,252)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>(4,362)</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ (21,614)</b>		

# Bank Account Statement

Two Rivers South CDD

Monday, May 6, 2024

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Bank Account Statement: Bank Account No.: 9334, Statement No.: 04-24

Currency Code

<b>Statement Date</b>	04/30/24	<b>Statement Balance</b>	4,633.56
<b>Balance Last Statement</b>	5,523.56	<b>Outstanding Bank Transactions</b>	0.00
<b>Statement Ending Balance</b>	4,633.56	<b>Subtotal</b>	4,633.56
<b>G/L Balance at 04/30/24</b>	4,633.56	<b>Outstanding Checks</b>	0.00
		<b>Bank Account Balance</b>	4,633.56

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
<b>Statement No. 04-24</b>							
03/26/24	Bank Account Ledger Entry	1006	Check for Vendor V00007		1	-200.00	-200.00
03/26/24	Bank Account Ledger Entry	1007	Check for Vendor V00008		1	-200.00	-200.00
03/26/24	Bank Account Ledger Entry	1008	Check for Vendor V00005		1	-490.00	-490.00
<b>Total</b>						<b>-890.00</b>	<b>-890.00</b>