

**TWO RIVERS SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

DECEMBER 05, 2024

REGULAR MEETING

AGENDA



2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33067

Two Rivers South Community Development District

Agenda Page 2

Board of Supervisors

Carlos de la Ossa, Chairman
Nicholas Dister, Vice-Chairman
Ryan Motko, Assistant Secretary
Thomas Spence, Assistant Secretary
Albert Viera, Assistant Secretary

District Staff

Brian Lamb, District Secretary
Jayna Cooper, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, December 05, 2024, at 2:00 p.m.

The Regular Meeting of Two Rivers South Community Development District will be held on **December 05, 2024, at 2:00 p.m. at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607**. For those who intend to call in below is the Teams link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

Microsoft Teams meeting; [Join the meeting now](#)

Meeting ID: 215 817 490 035

Passcode: 45UmMF

Call in (audio only) +1 646-838-1601

Phone Conference ID: 227 773 399#

All cellular phones and pagers must be turned off during the meeting.

AUDIT COMMITTEE MEETING & REGULAR MEETING

1. Call To Order/Roll Call
2. Ranking of the Audit Firm Proposals
3. Authorization to Enter into Contract with the Selected Audit Firm

REGULAR MEETING OF THE BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL
2. PUBLIC COMMENT (*Each individual has the opportunity to comment and is limited to three (3) minutes for such comment*)
3. BUSINESS ITEMS
4. CONSENT AGENDA
 - A. Approval of Minutes of the October 03, 2024; Regular Meeting
 - B. Consideration of Operation and Maintenance Expenditures October 2024
 - C. Acceptance of the Financials and Approval of the Check Register for October 2024
5. STAFF REPORTS
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS
7. ADJOURNMENT

AUDIT COMMITTEE MEETING



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

TWO RIVERS SOUTH **Community Development District**

Proposal Due: November 18, 2024
11:00am

Submitted to:

Two Rivers South
Community Development District

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
 CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents	Page
EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



November 18, 2024

Two Rivers South Community Development District

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Two Rivers South Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



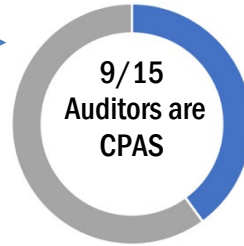
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

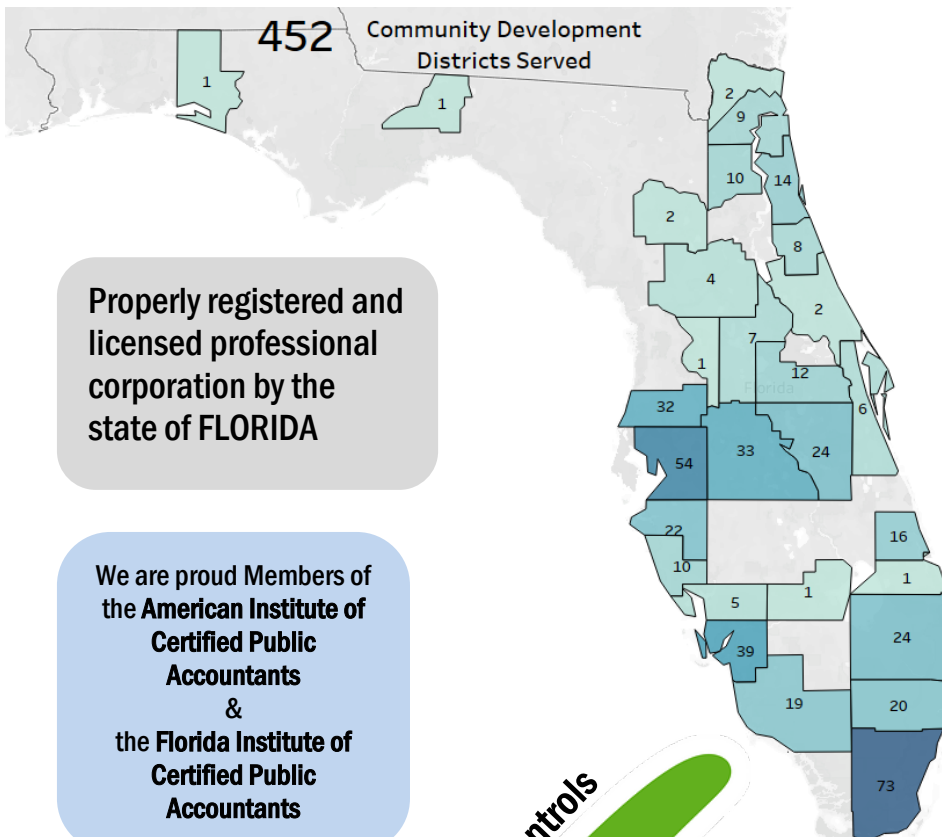


3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided



Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



See next page for report and certificate

AICPA | FICPA | GFOA | FASD | FGFOA



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

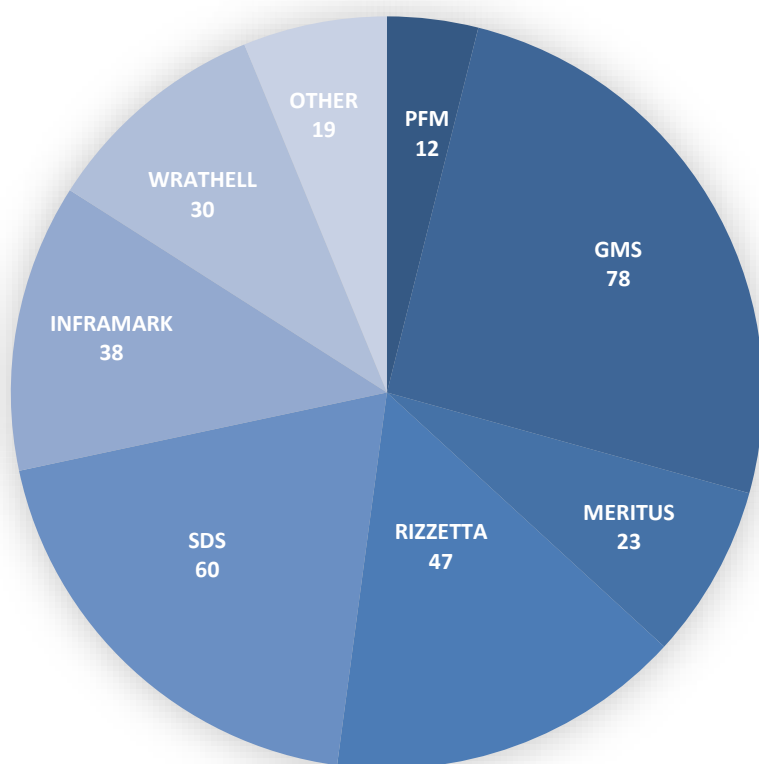
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner Agenda Page 14

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I, II, IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	<u>41</u>
Total Hours	<u>73</u> (includes of 4 hours of Ethics CPE)



Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Sunrise GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Facility East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
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Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
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We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

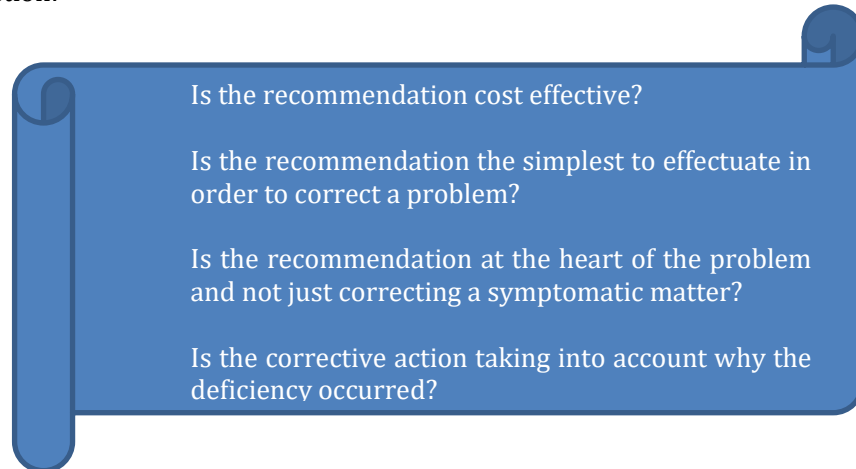
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,500
2025	\$3,600
2026	<u>\$3,700</u>
TOTAL (2024-2026)	<u>\$10,800</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Two Rivers South Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

REGULAR MEETING

Fourth Order of Business

**MINUTES OF MEETING
TWO RIVERS SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Two Rivers South Community Development District was held on Thursday, October 3, 2024, and called to order at 2:58 pm, at the Offices of Inframark located 2005 Pan Am Circle, Suite 300, Tampa Florida 33607.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Nicholas Dister	Vice Chairperson <i>(via phone)</i>
Ryan Motko	Assistant Secretary
Albert Viera	Assistant Secretary

Also present were:

Jayna Cooper	District Manager
Bryan Radcliff	District Manager
Lisa Castoria	District Manager
Kathryn Hopkinson	District Counsel
John Vericker	District Counsel

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Ms. Cooper called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Public Comment on Agenda Items**

There being no members of the public present, the next order of business followed.

THIRD ORDER OF BUSINESS **Business Items**

A. Consideration of RFP for Auditing Services

On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in favor, RFP ad for Auditing Services, was approved. 4-0

B. General Matters of the District

There being none, the next order of business followed.

FOURTH ORDER OF BUSINESS **Consent Agenda**

A. Approval of Minutes of the September 05, 2024, Regular Meeting

B. Consideration of Operation and Maintenance Expenditures August 2024

C. Acceptance of the Financials and Approval of the Check Register for August \ 2024

On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in favor, the Consent Agenda was approved. 4-0

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

B. District Engineer

C. District Manager

There being no reports, the next order of business followed.

SIXTH ORDER OF BUSINESS

**Board of Supervisors' Requests and
Comments**

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in favor, the meeting was adjourned at 3:00 pm. 4-0
--

Jayna Cooper
District Manager

Carlos de la Ossa
Chairperson

TWO RIVERS SOUTH CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
INFRAMARK LLC	9/5/2024	132426	\$375.00		ACCOUNTING SVCS
INFRAMARK LLC	9/5/2024	132426	\$166.67		ADMIN SVCS
INFRAMARK LLC	9/5/2024	132426	\$1,166.66		DISTRICT MANAGER
INFRAMARK LLC	9/5/2024	132426	\$16.67		RENTAL & LEASES
INFRAMARK LLC	9/5/2024	132426	\$25.00		TECH/DATA STORAGE
INFRAMARK LLC	9/5/2024	132426	\$50.00		AUG 2024 WEB MAINT
INFRAMARK LLC	9/5/2024	132426	\$100.00		FINANCIAL AND REVENUE
INFRAMARK LLC	9/5/2024	132426	\$100.00	\$2,000.00	RECORDING SECRETARY
INFRAMARK LLC	10/4/2024	#134885	\$375.00		10/2024 ACCOUNTING SERVICE
INFRAMARK LLC	10/4/2024	#134885	\$166.67		ADMIN SVCS
INFRAMARK LLC	10/4/2024	#134885	\$1,166.66		10/2024 DISTRICT MANAGER
INFRAMARK LLC	10/4/2024	#134885	\$16.67		10/2024 RENTAL & LEASES
INFRAMARK LLC	10/4/2024	#134885	\$25.00		TECH/DATA STORAGE 10/2024
INFRAMARK LLC	10/4/2024	#134885	\$100.00		FINANCIAL AND REVENUE
INFRAMARK LLC	10/4/2024	#134885	\$100.00	\$1,950.00	RECORDING SECRETARY
Monthly Contract Subtotal			\$3,950.00	\$3,950.00	
Regular Services					
EGIS INSURANCE ADVISORS	8/19/2024	24480	\$5,200.00	\$5,200.00	INSURANCE
FLORIDA COMMERCE	10/1/2024	91655	\$175.00	\$175.00	FY25 DISTRICT FILLING FEE
STRALEY ROBIN VERICKER	9/12/2024	25295	\$1,000.00	\$1,000.00	PROFESSIONAL SERVICES
STRALEY ROBIN VERICKER	10/17/2024	25396	\$1,440.00	\$1,440.00	PROF SVCS THRU JULY 2024
TIMES PUBLISHING COMPANY	9/25/2024	329021 02524	\$497.00	\$497.00	AD SERVICES
Regular Services Subtotal			\$8,312.00	\$8,312.00	

TWO RIVERS SOUTH CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
TOTAL			\$12,262.00	\$12,262.00	


2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO
Two Rivers South Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#
#132426

CUSTOMER ID
C3059

PO#

DATE
9/5/2024

NET TERMS
Net 30

DUE DATE
10/5/2024

Services provided for the Month of: September 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	375.00		375.00
Administration	1	Ea	166.67		166.67
District Management	1	Ea	1,166.66		1,166.66
Rental & Leases	1	Ea	16.67		16.67
Technology/Data Storage	1	Ea	25.00		25.00
Website Maintenance / Admin	1	Ea	50.00		50.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	100.00		100.00
Subtotal					2,000.00

Subtotal	\$2,000.00
Tax	\$0.00
Total Due	\$2,000.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.


2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO
Two Rivers South Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#
#134885

CUSTOMER ID
C3059

PO#

DATE
10/4/2024

NET TERMS
Net 30

DUE DATE
11/3/2024

Services provided for the Month of: October 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	375.00		375.00
Administration	1	Ea	166.67		166.67
District Management	1	Ea	1,166.66		1,166.66
Rental & Leases	1	Ea	16.67		16.67
Technology/Data Storage	1	Ea	25.00		25.00
Website Maintenance / Admin	1	Ea	50.00		50.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	100.00		100.00
Subtotal					2,000.00

Subtotal	\$2,000.00
Tax	\$0.00
Total Due	\$2,000.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

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Please include the Customer ID and the Invoice Number on your form of payment.



Two Rivers South Community Development District
c/o Inframark Tampa
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

Customer	Two Rivers South Community Development District
Acct #	1471
Date	08/19/2024
Customer Service	Christina Wood
Page	1 of 1

Payment Information	
Invoice Summary	\$ 5,200.00
Payment Amount	
Payment for:	Invoice#24480
1001241100	

Thank You

Please detach and return with payment



Customer: Two Rivers South Community Development District

Invoice	Effective	Transaction	Description	Amount
24480	10/01/2024	Renew policy	Policy #1001241100 10/01/2024-10/01/2025 Florida Insurance Alliance Package - Renew policy Due Date: 8/19/2024	5,200.00

Total

\$ 5,200.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

P.O. Box 748555
Atlanta, GA 30374-8555

sclimer@egisadvisors.com

08/19/2024

FloridaCommerce, Special District Accountability Program

Fiscal Year 2024 - 2025 Special District State Fee Invoice and Profile Update

Agenda Page 36

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/01/2024				Invoice No: 91655
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2024: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

001825

Two Rivers South Community Development District

Mr. Brian Lamb

Inframark

2005 Pan Am Circle, Suite 300

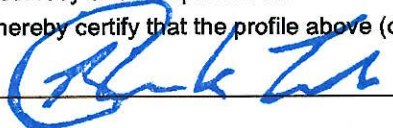
Tampa, Florida 33607



2. Telephone: 813-873-7300 Ext:
3. Fax: 813-873-7070
4. Email: Brian.Lamb@Inframark.com
5. Status: Independent
6. Governing Body: Elected
7. Website Address: tworiverssouthcdd.com
8. County(ies): Hillsborough
9. Special Purpose(s): Community Development
10. Boundary Map on File: 06/21/2023
11. Creation Document on File: 06/21/2023
12. Date Established: 06/13/2023
13. Creation Method: Local Ordinance
14. Local Governing Authority: Hillsborough County
15. Creation Document(s): County Ordinance 23-9
16. Statutory Authority: Chapter 190, Florida Statutes
17. Authority to Issue Bonds: Yes
18. Revenue Source(s): Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:  Date 10/14/24

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee by following the instructions at www.FloridaJobs.org/SpecialDistrictFee.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. ___ This special district is in compliance with its Fiscal Year 2022 - 2023 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2022 - 2023 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Email this document to SpecialDistricts@Commerce.fl.gov or mail it to FloridaCommerce, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to 850.717.8430.

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Two Rivers South Community Development District
 2005 Pan Am, Ste. 300
 Tampa, FL 33607

September 12, 2024
 Client: 001585
 Matter: 000001
 Invoice #: 25295

Page: 1

RE: General

For Professional Services Rendered Through August 31, 2024

SERVICES

Date	Person	Description of Services	Hours	Amount
8/1/2024	CAW	PREPARE FOR AND ATTEND MONTHLY BOARD MEETING.	0.6	\$195.00
8/1/2024	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON.	0.6	\$195.00
8/2/2024	CAW	REVIEW DISTRICT ESTABLISHMENT AND ELECTION RECORDS; CONTACT DISTRICT MANAGER REGARDING TIMING FOR NEXT LANDOWNER ELECTION.	0.4	\$130.00
8/16/2024	KCH	ATTEND OPERATIONS MEETING IN PERSON.	0.4	\$130.00
8/19/2024	LB	REVIEW CORRESPONDENCE FROM L. POPELKA RE BUDGET FUNDING AGREEMENTS AND AMOUNTS FOR DEVELOPER FUNDING; REVISE DEVELOPER BUDGET FUNDING AGREEMENT.	0.3	\$52.50
8/20/2024	JMV	REVIEW EMAIL FROM L. POPELKA; PREPARE CDD FUNDING AGREEMENT.	0.7	\$262.50
8/20/2024	LB	REVISE DEVELOPER BUDGET FUNDING AGREEMENT; PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE SAME.	0.2	\$35.00
Total Professional Services			3.2	\$1,000.00

Total Services	\$1,000.00
Total Disbursements	\$0.00
Total Current Charges	\$1,000.00
Previous Balance	\$2,812.15
Less Payments	(\$1,934.65)
PAY THIS AMOUNT	\$1,877.50

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
25058	August 07, 2024	\$877.50	\$0.00	\$0.00	\$0.00	\$1,877.50
Total Remaining Balance Due						\$1,877.50

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$1,000.00	\$877.50	\$0.00	\$0.00

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Two Rivers South Community Development District
 2005 Pan Am, Ste. 300
 Tampa, FL 33607

October 17, 2024

Client: 001585

Matter: 000001

Invoice #: 25396

Page: 1

RE: General

For Professional Services Rendered Through September 30, 2024

SERVICES

Date	Person	Description of Services	Hours	Amount
9/4/2024	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
9/4/2024	KCH	REVIEW AGENDA PACKAGE FOR BOS MEETING.	0.4	\$130.00
9/5/2024	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.5	\$187.50
9/5/2024	KCH	PREPARE FOR AND ATTEND BOS MEETING IN PERSON.	0.5	\$162.50
9/10/2024	LB	REVIEW CORRESPONDENCE FROM L. POPELKA AND C. DE LA OSSA RE DEFICIT FUNDING AGREEMENT FOR FY 2024-2025 BUDGET; REVIEW FILES RE SAME; PREPARE RESPONSE TO L. POPELKA AND C. DE LA OSSA RE SAME; RECEIPT OF EXECUTED DEFICIT BUDGET FUNDING AGREEMENT.	0.2	\$35.00
9/13/2024	KCH	PREPARE RFQ FOR AUDIT SERVICES.	2.0	\$650.00
9/20/2024	KCH	PREPARE FOR AND ATTEND OPERATIONS MEETING.	0.5	\$162.50
Total Professional Services			4.4	\$1,440.00

Total Services	\$1,440.00	
Total Disbursements	\$0.00	
Total Current Charges		\$1,440.00
Previous Balance		\$1,877.50
Less Payments		(\$877.50)
PAY THIS AMOUNT		\$2,440.00

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
25295	September 12, 2024	\$1,000.00	\$0.00	\$0.00	\$0.00	\$2,440.00
Total Remaining Balance Due						\$2,440.00

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$1,440.00	\$1,000.00	\$0.00	\$0.00



tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Agenda Page 43

Advertising Run Dates		Advertiser Name	
09/25/24		TWO RIVERS SOUTH CDD	
Billing Date	Sales Rep	Customer Account	
09/25/2024	Deirdre Bonett	329021	
Total Amount Due		Ad Number	
\$497.00		0000360745	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
09/25/24	09/25/24	0000360745	Times	Legals CLS	NOTICE OF REGULAR BOARD MEETING \$	1	2x59 L	\$493.00
09/25/24	09/25/24	0000360745	Tampabay.com	Legals CLS	NOTICE OF REGULAR BOARD MEETING \$	1	2x59 L	\$0.00
					AffidavitMaterial			\$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
09/25/24	TWO RIVERS SOUTH CDD	
Billing Date	Sales Rep	Customer Account
09/25/2024	Deirdre Bonett	329021
Total Amount Due		Ad Number
\$497.00		0000360745

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

TWO RIVERS SOUTH CDD
C/O INFRAMARK
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33607

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

} ss

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE:** was published in said newspaper by print in the issues of: **9/25/24** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

NOTICE OF REGULAR BOARD MEETING SCHEDULE
FISCAL YEAR 2025
TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT

Agenda Page 44

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Two Rivers South Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2025 to be held at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 on the following dates at 2:00 p.m.:

October 03, 2024
November 07, 2024
December 05, 2024
January 02, 2025
February 06, 2025
March 06, 2025
April 03, 2025
May 01, 2025
June 05, 2025
July 10, 2025
August 07, 2025
September 04, 2025

There may be occasions when one or more Supervisors will participate by telephone. At the above location, there will be a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

The regular meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The regular meetings may be continued to a date, time, and place to be specified on the record at such special meetings.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Jayna Cooper
District Manager

Run Date: September 25, 2024

0000360745

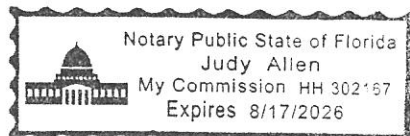
Signature Affiant

Sworn to and subscribed before me this **09/25/2024**

Signature of Notary Public

Personally known ☒ or produced identification

Type of identification produced



Two Rivers South Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2024

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	TOTAL
<u>ASSETS</u>	
Cash In Bank	\$ 5,470
TOTAL ASSETS	\$ 5,470
<u>LIABILITIES</u>	
Accounts Payable	\$ 11,815
TOTAL LIABILITIES	11,815
<u>FUND BALANCES</u>	
Unassigned:	(6,345)
TOTAL FUND BALANCES	(6,345)
TOTAL LIABILITIES & FUND BALANCES	\$ 5,470

TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	\$ 118,425	\$ -	\$ (118,425)	0.00%
TOTAL REVENUES	118,425	-	(118,425)	0.00%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	3,000	-	3,000	0.00%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	4,200	-	4,200	0.00%
ProfServ-Info Technology	4,000	25	3,975	0.63%
ProfServ-Recording Secretary	2,400	100	2,300	4.17%
ProfServ-Tax Collector	600	-	600	0.00%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	9,500	1,440	8,060	15.16%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	167	4,333	3.71%
District Manager	25,000	1,167	23,833	4.67%
Accounting Services	9,000	375	8,625	4.17%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	117	483	19.50%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	-	3,500	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	-	1,200	0.00%
Meeting Expense	10,000	-	10,000	0.00%
Website Administration	1,200	50	1,150	4.17%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	115,225	3,616	111,609	3.14%
<u>Other Physical Environment</u>				
Insurance - General Liability	3,200	-	3,200	0.00%
Total Other Physical Environment	3,200	-	3,200	0.00%
TOTAL EXPENDITURES	118,425	3,616	114,809	3.05%

TWO RIVERS SOUTH COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
General Fund (001)
(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(3,616)	(3,616)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(2,729)		
FUND BALANCE, ENDING		<u>\$ (6,345)</u>		

Two Rivers South CDD

Bank Account No.	9334
Statement No.	10-24

Statement Date 10/31/2024

G/L Account No. 101002 Balance	5,470.06	Statement Balance	5,870.06
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	5,870.06
Subtotal	5,470.06	Outstanding Checks	-400.00
Negative Adjustments	0.00		
		Ending Balance	5,470.06
Ending G/L Balance	5,470.06		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
						0.00
Total Deposits						0.00
Checks						
						0.00
10/16/2024	Payment	1034	Check for Vendor V00004	-497.00	-497.00	0.00
Total Checks				-497.00	-497.00	0.00
Adjustments						
Total Adjustments						
Outstanding Checks						
08/09/2024	Payment	1024	Check for Vendor V00008			-200.00
09/13/2024	Payment	1032	Check for Vendor V00008			-200.00
Total Outstanding Checks						-400.00
Outstanding Deposits						
Total Outstanding Deposits						