

**TWO RIVER EAST  
COMMUNITY DEVELOPMENT  
DISTRICT**

**FEBRUARY 20, 2024**

**AGENDA PACKAGE**



2005 PAN AM CIRCLE, SUITE 300  
TAMPA. FL 33067

# Two Rivers East Community Development District

## Board of Supervisors

Carlos de la Ossa, Chair  
Nicholas Dister, Vice-Chairman  
Ryan Motko, Assistant Secretary  
Thomas Spence, Assistant Secretary  
Mike Rainer, Assistant Secretary

## District Staff

Brian Lamb, District Secretary  
Angie Grunwald, District Manager  
John Vericker, District Counsel  
Tonja Stewart, District Engineer

## Regular Meeting Agenda

Tuesday, February 20, 2024, at 11:00 a.m.

The Regular Meetings of Two Rivers East Community Development District will be held on **February 20, 2024, at 11:00 a.m. at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O' Lakes, FL 34638** For those who intend to call in below is the Zoom link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

### Zoom Meeting

<https://zoom.us/j/95709614632?pwd=WnoyY1ZlaithVkdYbUJnREs4clpIUT09>

**Meeting ID: 957 0961 4632    Passcode: 450559**

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

## REGULAR MEETINGS OF THE BOARD OF SUPERVISORS

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENTS ON AGENDA ITEMS** *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*
- 3. BUSINESS ITEMS**
  - A. Ratification of Amended Notice of Establishment
  - B. Consideration of Pasco County Interlocal Agreement Regarding Special Assessments
- 4. CONSENT AGENDA**
  - A. Approval of Minutes of the January 16, 2024; Regular Meeting
  - B. Consideration of Operation and Maintenance Expenditures January 2024
  - C. Acceptance of the Financials and Approval of the Check Register for January 2024
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
- 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

### District Office

Inframark  
2005 Pan Am Circle  
Florida 33607

### Meeting Location:

SpringHill Suites  
16615 Crosspointe Run Tampa,  
Land O' Lakes, FL 34638

This Instrument Prepared By and Return To:  
John M. Vericker, Esq.  
Straley Robin Vericker  
1510 W. Cleveland Street  
Tampa, FL 33606

**AMENDED NOTICE OF ESTABLISHMENT OF THE  
TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT**

The Two Rivers East Community Development District (the “District”) previously recorded a Notice of Establishment on October 3, 2022, at O.R. Book 10699, Pages 1379-1393, in the public records of Pasco County, Florida. In accordance with Section 190.0485, Florida Statutes, notice is hereby given of the amendment to the Notice of Establishment to reflect the revised boundaries of the Two Rivers East Community Development District pursuant to the Board of County Commissioners of Pasco County, Florida Ordinance No. 24-09 (the “**Ordinance**”) effective as of January 25, 2024. The District encompasses property located in Pasco County, Florida, consisting of approximately 665.125 acres, more or less, as more particularly described in the legal description attached hereto as **Exhibit “A”**. The District is a special purpose form of local government established pursuant to and governed by Chapter 190, Florida Statutes. More information on the powers, responsibilities and duties of the District may be obtained by examining Chapter 190, Florida Statutes and the full text of the Ordinance, or by contacting the Department of Economic Opportunity in accordance with Florida Statutes.

THE TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.

IN WITNESS WHEREOF, this Notice has been executed on the 1st day of February, 2024, in accordance with Section 190.0485, Florida Statutes, and whereby such Notice is to be recorded in the Official Records of Pasco County, Florida.

Signed, sealed and delivered in our presence:

TWO RIVERS EAST COMMUNITY  
DEVELOPMENT DISTRICT

By: Barbara L Williams

Name: Barbara L. Williams  
Address: 1510 W Cleveland Street  
Tampa, Florida 33606

John M. Vericker  
John M. Vericker  
District Counsel  
Straley Robin Vericker

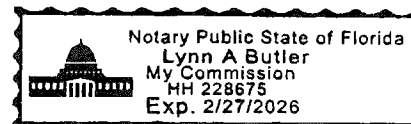
By: Lynn A. Butler

Name: Lynn A. Butler  
Address: 1510 W Cleveland Street  
Tampa, Florida 33606

STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me by means of physical presence, this February 1, 2024, by John M. Vericker, of Straley Robin Vericker, as District Counsel for the Two Rivers East Community Development District. ☒ He is personally known to me or ☐ produced \_\_\_\_\_ (type of identification) as identification.

Lynn A. Butler  
NOTARY PUBLIC, STATE OF FLORIDA



(Print, Type or Stamp Commissioned Name of  
Notary Public)

## Exhibit "A"

### TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT (AFTER EXPANSION)

**DESCRIPTION:** A parcel of land lying in Sections 27, 28, 29 and 33, Township 26 South, Range 21 East, Pasco County, Florida and being more particularly described as follows:

**COMMENCE** at the Southwest corner of said Section 33, run thence along the South boundary of the Southwest 1/4 of said Section 33, N.89°33'33"E., 885.01 feet to the **POINT OF BEGINNING**; thence N.20°00'00"W., 2095.31 feet; thence N.32°00'00"E., 2550.00 feet; thence N.44°00'00"W., 3331.08 feet; thence N.39°30'00"E., 519.38 feet; thence N.13°00'00"W., 524.84 feet to a point on the Easterly boundary of Florida Department of Transportation Parcel 105D, according to County Deed, as recorded in Official Records Book 9430, Page 740, of the Public Records of Pasco County, Florida; thence along said Easterly boundary of Florida Department of Transportation Parcel 105D, the following ten (10) courses: 1) N.26°33'27"E., 79.74 feet; 2) N.33°18'43"E., 104.24 feet; 3) N.58°42'07"E., 62.96 feet; 4) N.21°09'24"E., 125.75 feet; 5) N.79°03'59"E., 48.49 feet; 6) N.49°01'21"E., 62.13 feet; 7) N.55°57'43"E., 90.94 feet; 8) N.58°19'01"E., 14.36 feet; 9) N.11°17'47"E., 26.78 feet; 10) N.12°59'19"W., 20.00 feet to the Northeast corner of said Florida Department of Transportation Parcel 105D, to a point on the Southerly boundary of the right-of-way for STATE ROAD No. 56 (Florida Department of Transportation Parcel 105A), according to the aforesaid County Deed, as recorded in Official Records Book 9430, Page 740; thence along the Southerly boundary of the right-of-way for STATE ROAD No. 56 (Florida Department of Transportation Parcel 105A), N.77°00'33"E., 547.57 feet; thence S.12°59'27"E., 380.00 feet; thence S.32°00'00"E., 1040.00 feet; thence S.60°00'00"E., 150.00 feet; thence N.20°00'00"E., 490.62 feet; thence N.54°30'00"E., 830.04 feet to a point on a curve; thence Northwesterly, 43.19 feet along the arc of a curve to the left having a radius of 2050.00 feet and a central angle of 01°12'26" (chord bearing N.30°25'41"W., 43.19 feet) to a point of reverse curvature; thence Northwesterly, 68.68 feet along the arc of a curve to the right having a radius of 1000.00 feet and a central angle of 03°56'07" (chord bearing N.29°03'51"W., 68.67 feet) to a point of compound curvature; thence Northerly, 534.49 feet along the arc of a curve to the right having a radius of 2171.00 feet and a central angle of 14°06'21" (chord bearing N.20°02'37"W., 533.14 feet) to a point of tangency; thence N.12°59'27"W., 75.00 feet to a point of curvature; thence Northwesterly, 39.27 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 90°00'00" (chord bearing N.57°59'27"W., 35.36 feet) to a point of cusp on the aforesaid Southerly boundary of the right-of-way for STATE ROAD No. 56 (Florida Department of Transportation Parcel 105A);

thence along said Southerly boundary of the right-of-way for STATE ROAD No. 56 (Florida Department of Transportation Parcel 105A), N.77°00'33"E., 192.00 feet to a point of cusp; thence Southwesterly, 39.27 feet along the arc of a curve to the left having a radius of 25.00 feet and a central angle of 90°00'00" (chord bearing S.32°00'33"W., 35.36 feet) to a point of tangency; thence S.12°59'27"E., 75.00 feet to a point of curvature; thence Southerly, 251.97 feet along the arc of a curve to the left having a radius of 2029.00 feet and a central angle of 07°06'55" (chord bearing S.16°32'54"E., 251.81 feet) to a point of tangency; thence S.20°06'22"E., 273.68 feet to a point of curvature; thence Southerly, 156.45 feet along the arc of a curve to the left having a radius of 2040.00 feet and a central angle of 04°23'38" (chord bearing S.22°18'11"E., 156.41 feet) to a point of tangency; thence S.24°30'00"E., 10.14 feet; thence N.65°30'00"E., 218.35 feet to the Southwest corner of Florida Department of Transportation Parcel 105E, according to the aforesaid County Deed, recorded in Official Records Book 9430, Page 740; thence along the Southerly boundary of said Florida Department of Transportation Parcel 105E, the following three (3) courses: 1) S.87°48'11"E., 167.72 feet; 2) N.78°28'53"E., 96.81 feet; 3) N.28°45'36"E., 42.11 feet; thence S.85°00'00"E., 1163.74 feet; thence N.39°00'00"E., 226.78 feet; thence S.83°30'00"E., 473.37 feet; thence S.55°00'00"E., 872.74 feet; thence N.79°00'00"E., 114.32 feet to a point on the Southerly boundary of said Florida Department of Transportation Parcel 105G, according to the aforesaid County Deed, recorded in Official Records Book 9430, Page 740; thence along the Southerly boundary of said Florida Department of Transportation Parcel 105G, S.54°52'11"E., 193.90 feet; thence S.35°07'49"W., 800.00 feet; thence S.09°52'11"E., 691.58 feet to a point on a curve; thence along a line lying 75.00 feet West of and parallel with the Westerly boundary of the right-of-way for U.S. HIGHWAY 301 (State Road 41), per Florida Department of Transportation Right-of Way Maps Project 1034-156 Section 14050-2511, the following two (2) courses: 1) Southwesterly, 738.68 feet along the arc of a curve to the left having a radius of 6052.15 feet and a central angle of 06°59'35" (chord bearing S.23°44'56"W., 738.22 feet) to a point of tangency; 2) S.20°15'09"W., 5504.94 feet to a point on the South boundary of the Southeast 1/4 of the aforesaid Section 33; thence along said South boundary of the Southeast 1/4 of Section 33, S.89°38'19"W., 116.15 feet to the South 1/4 corner of said Section 33; thence along the aforesaid South boundary of the Southwest 1/4 of Section 33, S.89°33'33"W., 1759.94 feet to the **POINT OF BEGINNING**.

Containing 645.185 acres, more or less.

**TOGETHER WITH THE FOLLOWING DESCRIBED PARCEL OF LAND:**

**EXPANSION PARCEL A (MULTI-FAMILY EAST PHASE 2)**

**DESCRIPTION:** A parcel of land lying in Sections 27 and 28, Township 26 South, Range 21 East, Pasco County, Florida and being more particularly described as follows:

**COMMENCE** at the North 1/4 corner of said Section 28, run thence along the West boundary of the Northeast 1/4 of said Section 28, S.00°04'30"E., 2019.59 feet to a point on the Southerly boundary of the right-of-way for STATE ROAD No. 56 (Florida Department of Transportation Parcel 105A), according to County Deed, as recorded in Official Records Book 9430, Page 740, of the Public Records of Pasco County, Florida; thence along said Southerly boundary of the right-of-way for STATE ROAD No. 56 (Florida Department of Transportation Parcel 105A), N.77°00'33"E., 526.77 feet; thence S.12°59'27"E., 295.05 feet to a point on a curve; thence along a curve lying 295.05 feet Southerly of and parallel with said Southerly boundary of the right-of-way for STATE ROAD No. 56 (Florida Department of Transportation Parcel 105A), the following two (2) courses: 1) Easterly, 1060.51 feet along the arc of a curve to the right having a radius of 2854.00 feet and a central angle of 21°17'25" (chord bearing N.87°39'16"E., 1054.42 feet) to the **POINT OF BEGINNING**; 2) continue Easterly, 1308.28 feet along the arc of said curve to the right having the same radius of 2854.00 feet and a central angle of 26°15'52" (chord bearing S.68°34'05"E., 1296.86 feet) to a point on the Westerly boundary of Florida Department of Transportation Parcel 105G, according to the aforesaid County Deed, as recorded in Official Records Book 9430, Page 740; thence along said Westerly boundary of Florida Department of Transportation Parcel 105G, the following three (3) courses: 1) S.19°13'56"W., 331.61 feet; 2) S.44°36'24"W., 224.43 feet; 3) S.20°48'34"W., 198.65 feet to the Southwest corner of said Florida Department of Transportation Parcel 105G, said point also being a point on the Northerly boundary of Two Rivers East Community Development District, as recorded in Official Records Book 10699, Page 1379, of the Public Records of Pasco County, Florida; thence along said Northerly boundary of Two Rivers East Community Development District, the following three (3) courses: 1) S.79°00'00"W., 114.32 feet; 2) N.55°00'00"W., 872.74 feet; 3) N.83°30'00"W., 91.67 feet; thence N.09°27'51"E., 441.63 feet; thence N.80°32'09"W., 58.00 feet; thence N.09°27'51"E., 200.87 feet to the **POINT OF BEGINNING**.

Containing 19.940 acres, more or less.

**ALTOGETHER** containing 665.125 acres, more or less.

AMI-EPG-TR-015

P:\Two Rivers\Master Plan\Description\West-East Parcels\CDD\EAST

CDD\Expansion Parcel A\TWO-RIVERS-EAST-CDD-DS AFTER EXPANSION.doc

WFS May 4, 2021

VBR (Revised) June 25, 2021

VBR (Revised) July 01, 2021

VBR (Revised) December 21, 2021

VBR (Added Exp Parcel A) October 12, 2022

**INTERLOCAL AGREEMENT BETWEEN  
TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT  
AND THE PASCO COUNTY TAX COLLECTOR  
REGARDING NON-AD VALOREM AND/OR SPECIAL ASSESSMENTS**

**THIS INTERLOCAL AGREEMENT** (the "Agreement"), made and entered into in duplicate this \_\_\_\_ day of \_\_\_\_\_, 2024, by and between **TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT**, a political subdivision of the State of Florida (hereinafter the "District"), whose address is 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 and the **PASCO COUNTY TAX COLLECTOR**, a constitutional officer of the state of Florida (hereinafter the "Tax Collector"), whose address is 14236 6th Street, Dade City, Florida 33523.

**W I T N E S S E T H :**

WHEREAS, the District is authorized to impose special assessments for non ad valorem assessments and by Resolution Number 2023-29 adopted the 20th day of December, 2022, has expressed its intent to use the uniform method of notice, levy, collection and enforcement of assessments (hereinafter referred to as the "Uniform Collection Method"), as authorized by Section 197.3632 and Section 190.011(14), Florida Statutes for the notice, levy, collection and enforcement of the annual District assessments; and

WHEREAS, the Uniform Collection Method, with its enforcement provisions, including the sale of tax certificates and issuance of tax deeds in the event of enforcing against any delinquencies, is believed to be a fairer methodology to collect non ad valorem assessments from a delinquent property owner than traditional lien foreclosure methodology; and

WHEREAS, the Uniform Collection Method is believed to be a more efficient manner of collection due to the fact that the assessment will be placed on the tax notice issued by the Tax Collector, thereby hopefully producing positive economic benefits to the District; and

WHEREAS, the Uniform Collection Method is believed to eliminate confusion and to

promote local government accountability; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that the District shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs incurred in implementing the Uniform Collection Method; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that the District shall bear all costs associated with any separate notice in the event Tax Collector is unable to merge the District's non ad valorem assessments roll with the ad valorem tax roll to produce the annual tax notice; and

WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that the District shall compensate the Tax Collector pursuant to the provisions of Section 192.091(2)(b)(2), Florida Statutes, or the Tax Collector at its option shall be compensated for collecting its non ad valorem assessments based on the actual costs of collection, whichever is greater.

NOW, THEREFORE, for and in consideration of the foregoing as well as the mutual terms, covenants and conditions herein contained, the parties do contract and agree as follows:

## **ARTICLE I**

### **Purpose**

The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall collect, and enforce the collection of, those certain non ad valorem assessments levied by the District; and to include compensation by the District to the Tax Collector, pursuant to Section 197.3632(8)(c), Florida Statutes, for any costs involved in separate mailings because of non merger of any non ad valorem assessment roll as certified by the District, pursuant to Section 197.3632(7), Florida Statutes; and to address the reimbursement of the necessary administrative costs, including but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and

enforcement duties imposed upon the Tax Collector by the Uniform Collection Method, as provided in Section 197.3632(2), Florida Statutes.

## **Article II**

### **Term**

The Term of this Agreement shall commence on the date that this Agreement is executed by both parties hereto and shall continue through and end on December 31, 2025. Thereafter, this Agreement shall automatically be renewed for successive periods, not to exceed one (1) year each, unless the parties hereto, prior to December 31st of any year, have negotiated and executed a subsequent written agreement providing for the continuation of such collection by the Tax Collector, under such terms and conditions as may then be imposed by said subsequent agreement. Notwithstanding the foregoing, the District shall inform the Tax Collector, as well as the Pasco County Property Appraiser and the Florida Department of Revenue, by January 10th, in any calendar year if the District intends to discontinue using, in the following calendar year, the Uniform Collection Method of collecting the non ad valorem assessments referred to in this Agreement.

## **ARTICLE III**

### **Compliance With Laws And Regulations**

The parties hereto shall abide by all statutes, rules and regulations pertaining to the levy and collection of non ad valorem assessments, and any ordinances promulgated by District not inconsistent with, nor contrary to, the provisions of Section 197.3632, Florida Statutes, and Section 197.3635, Florida Statutes, and any subsequent amendments to said statutes, and any rules duly

promulgated pursuant to these statutes by the Department of Revenue.

## **ARTICLE IV**

### **Duties and Responsibilities of the District**

The District agrees, covenants and contracts to:

- (a) Be solely responsible for imposing and levying valid non ad valorem assessments.
- (b) Indemnify and hold Tax Collector harmless from any and all claims, liability, loss damage, expense, suits, judgments, counsel fees and/or costs relating to any imposition or levy by the District hereunder.
- (c) Compensate the Tax Collector pursuant to Section 197.3632(8)(c), Florida Statutes, as opted by the Tax Collector on an annual basis during the term of this Agreement.
- (d) Reimburse Tax Collector for necessary costs for the collection and enforcement of the applicable non ad valorem assessments by the Tax Collector under the new uniform law, pursuant to Section 197.3632(2), Florida Statutes, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
- (e) Pay for or, alternatively, to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non ad valorem assessment roll certified by the District pursuant to Section 197.3632(7), Florida Statutes.
- (f) The District, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the new Uniform Collection Method pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any applicable rules promulgated by the Department of Revenue thereunder.

(g) By July 7, of each calendar year, the Chairperson of the governing board of District, or his/her designee, shall officially certify to the Property Appraiser the preliminary non ad valorem assessment roll for publication on the Notice of Proposed Property Taxes (also known as the TRIM Notice). The preliminary non ad valorem assessment roll must be submitted on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. Accompanying the preliminary non ad valorem assessment roll shall be public hearing information for inclusion on the Notice of Proposed Property Taxes. The District shall post the non ad valorem assessment for each parcel on the said non ad valorem assessment roll and shall exercise its responsibility that such non ad valorem assessment roll be free of errors and omissions. The District shall inform Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10<sup>th</sup> of any year, if it intends to discontinue using the Uniform Collection Method in the following calendar year.

(h) By September 15th of each calendar year, the Chairperson of the governing board of District, or his/her designee, shall officially certify to the Property Appraiser the final non ad valorem assessment roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. The District shall post the non ad valorem assessment for each parcel on the said non ad valorem assessment roll and shall exercise its responsibility that such non ad valorem assessment roll be free of errors and omissions. The District shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10th of any year, if it intends to discontinue using the Uniform Collection Method in the following calendar year.

(i) The District agrees to cooperate with the Tax Collector to implement the Uniform Collection Method pursuant to, and consistent with, all the provisions of Section 197.3632 and 197.3635, Florida Statutes, or its successor statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

(j) The District agrees that, as to any cost, fee or expense to be paid or reimbursed to Tax Collector hereunder, Tax Collector may, at its option, deduct the same from any disbursement to the District.

## **ARTICLE V**

### **Duties of the Tax Collector**

(a) The Tax Collector shall merge all rolls, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non ad valorem assessments for the District pursuant to Section 197.3632 and 197.3635, Florida Statutes and their successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions, adopted by the District, so long as said ordinances and resolutions shall clearly state the District's intent to use the Uniform Collection Method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of Section 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

(b) Tax Collector shall collect the non ad valorem assessments of District as certified no later than September 15, of each calendar year on compatible electronic medium, tied to the property identification number of each parcel, and in the format used by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue and if free of errors or omissions.

(c) The Tax Collector agrees to cooperate with the District in the implementation of the Uniform Collection Method for collection and enforcing non ad valorem assessments pursuant to Section 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any such non ad valorem assessment roll that is not officially certified by the District by September 15th of each calendar year on compatible electronic medium tied to the property identification number and in the format used by the Property Appraiser on the ad valorem roll submitted to the Department of Revenue.

(d) If the Tax Collector discovers errors or omissions on such roll, he may request the District to file a corrected roll or a correction of the amount of any assessment and the District shall bear the costs of any such error or omission.

(e) If Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non ad valorem assessment or shall direct the District to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the District and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of the delay in multiple notices. If such a separate mailing is effected, the District shall bear all costs associated with the separate mailing for the non ad valorem assessment that could not be merged, upon timely billing by the Tax Collector.

## ARTICLE VI

### Miscellaneous

(a) Any notice or document required or permitted to be delivered hereunder shall be deemed to be delivered or given when (i) actually received or (ii) signed for or "refused" as indicated on the postal service return receipt. Delivery may be by personal delivery, courier service, overnight courier, certified or registered mail, return receipt requested, addressed to the parties hereto at the respective addresses set out opposite their names below, or at such other addresses as they may hereafter specify by written notice delivered in accordance herewith:

To the Tax Collector:

Pasco County Tax Collector  
Attn: Mike Fasano, or his successor  
P.O. Box 276  
Dade City, Florida 33526-0276

with a copy to:

Pasco County Property Appraiser  
Attn: Mike Wells, Jr., or his successor  
P.O. Box 401  
Dade City, Florida 33526-0401

To the District:

Two Rivers East CDD \_\_\_\_\_  
Attn: Leah Popelka \_\_\_\_\_  
2005 Pan Am Circle STE 300 \_\_\_\_\_  
Tampa, FL 33607 \_\_\_\_\_

with copy to:

\_\_\_\_\_  
Attn: \_\_\_\_\_  
\_\_\_\_\_, Florida  
\_\_\_\_\_

(b) This Agreement may not be assigned by either party without the prior written consent from the non-assigning party.

(c) Waiver of breach of any provision of this Agreement shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this

Agreement.

(d) Time is of the essence of this Agreement and of each provision hereof.

(e) In the event of litigation to enforce any part of this Agreement, the prevailing party shall be entitled to recover from the other party or parties a reasonable attorneys' fee (both at the trial and appellate levels) and costs.

(f) The paragraph headings as herein used are for convenience or reference only and shall not be deemed to vary the content of this Agreement or the covenants.

(g) This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of Florida. The designated venue for any action or lawsuit pertaining to this Agreement shall be the state courts located in Pasco County, Florida.

(h) The parties hereto agree that they have had the opportunity to consult with their respective counsels in this matter and hereby acknowledge that both have sought and received the advice of their respective counsels in connection with the meaning and import of each provision of this Agreement. As a result, both parties hereby enter into this Agreement with full understanding of the terms and conditions contained herein.

(i) This Agreement may not be amended, modified or revised unless in a written addendum signed by the authorized representatives of both parties. Any other attempt at amending, modifying or revising this Agreement shall be null, void and of no force or effect.

(j) The parties hereto represent and warrant to the other that (a) they are duly organized, qualified and existing entities under the laws of the state of Florida, and (b) all appropriate authority exists so as to duly authorize the persons executing this Agreement to so execute the same and fully bind the party on whose behalf they are executing.

(k) If any clause or provision of this Agreement is found to be illegal, invalid, or

unenforceable under present or future laws effective during the Term or any renewal period of this Agreement, then and in that event, it is the intention of the parties hereto that the remainder of this Agreement shall not be affected thereby.

(l) This Agreement constitutes the sole and entire understanding between the parties hereto and supersedes all prior representations, agreements and understandings between the parties related to the subject matter hereof.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in duplicate for the uses and purposes expressed herein on the day and year first above written.

WITNESS:

**TWO RIVERS EAST  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_

By: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_

\_\_\_\_\_  
Date

**"TAX COLLECTOR"**

**PASCO COUNTY TAX COLLECTOR,**  
a constitutional officer of the state of Florida

WITNESS:

\_\_\_\_\_

By: \_\_\_\_\_  
MIKE FASANO, TAX COLLECTOR

\_\_\_\_\_

\_\_\_\_\_  
Date

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

The regular meeting of the Board of Supervisors of Two Rivers East Community Development District was held on Tuesday, January 16, 2024, and called to order at 11:14 a.m. at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O' Lakes, FL 34638.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Nicholas Dister	Vice Chairperson
Ryan Motko	Assistant Secretary
Thomas Spence	Assistant Secretary
Mike Rainer	Assistant Secretary

Also present were:

Angie Grunwald	District Manager
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. Grunwald called the meeting to order, and a quorum was established.

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

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

**THIRD ORDER OF BUSINESS** **Business Items**

**A. Ratification of Amended Development Agreement**

On MOTION by Mr. de la Ossa seconded by Mr. Spence, with all in favor, the Amended Development Agreement was ratified. 5-0
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**FOURTH ORDER OF BUSINESS** **Consent Agenda**

- A. Approval of Minutes of the December 19, 2023, Regular Meeting**
- B. Consideration of Operation and Maintenance Expenditures December 2023**
- C. Acceptance of the Financials and Approval of the Check Register for December 2023**

On MOTION by Mr. de la Ossa seconded by Mr. Spence, with all in favor, the Consent Agenda was approved. 5-0
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**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. Spence, with all in favor, the meeting was adjourned. 5-0
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Angie Grunwald  
District Manager

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Chairperson/Vice Chairperson

**TWO RIVERS EAST**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
<b>Monthly Contract</b>				
INFRAMARK	108651	\$50.00		DISTRICT INVOICE JANUARY 2024
<b>Monthly Contract Subtotal</b>		<b>\$50.00</b>		
<b>Variable Contract</b>				
CARLOS DE LA OSSA	CDLO 011624	\$200.00		SUPERVISOR FEE - 01/16/24
MICHAEL TODD RAINER	MR 011624	\$200.00		SUPERVISOR FEE - 01/16/24
NICHOLAS J. DISTER	ND 011624	\$200.00		SUPERVISOR FEE - 01/16/24
RYAN MOTKO	RM 011624	\$200.00		SUPERVISOR FEE - 01/16/24
THOMAS R. SPENCE	TS 011624	\$200.00		SUPERVISOR FEE - 01/16/24
<b>Variable Contract Subtotal</b>		<b>\$1,000.00</b>		
<b>Utilities</b>		<b>\$0.00</b>		
<b>Utilities Subtotal</b>		<b>\$0.00</b>		
<b>Regular Services</b>				
MIKE FASANO TAX COLLECTOR	0080 3600	\$579.69		TAXES
STANTEC CONSULTING SERVICES	2177272	\$380.00		GENERAL CONSULTING - PROFESSIONAL SERVICES THRU - 12/08/23
TAMPA BAY TIMES	321427 010324	\$728.00		NOTICE for PUBLIC HEARING for BOUNDARIES EXP
TAMPA BAY TIMES	321427 011024	\$728.00		NOTICE for PUBLIC HEARING for BOUNDARIES EXP
TAMPA BAY TIMES	321427 011724	\$728.00		NOTICE for PUBLIC HEARING for BOUNDARIES EXP
TAMPA BAY TIMES	321427 122723	\$730.00	\$2,914.00	NOTICE for PUBLIC HEARING for BOUNDARIES EXP
<b>Regular Services Subtotal</b>		<b>\$3,873.69</b>		
<b>Additional Services</b>		<b>\$0.00</b>		
<b>Additional Services Subtotal</b>		<b>\$0.00</b>		
<b>TOTAL</b>		<b>\$4,923.69</b>		

Approved (with any necessary revisions noted):

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<p><b>TWO RIVERS EAST</b></p> <p><b>Summary of Operations and Maintenance Invoices</b></p>
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Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature:

**Title (Check one):**

[ ] Chariman    [ ] Vice Chariman    [ ] Assistant Secretary



2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

# INVOICE

**INVOICE#**

#108651

**DATE**

1/24/2024

**CUSTOMER ID**

C3191

**NET TERMS**

Net 30

**PO#****DUE DATE**

2/23/2024

**BILL TO**

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

Services provided for the Month of: January 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	750.00		750.00
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Rental & Leases	1	Ea	50.00		50.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Dissemination Services	1	Ea	416.67		416.67
<b>Subtotal</b>					<b>4,125.00</b>

<b>Subtotal</b>	\$4,125.00
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<b>Tax</b>	\$0.00
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<b>Total Due</b>	\$4,125.00
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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.

## TWO RIVERS EAST CDD

MEETING DATE: January 16, 2024

CDLO 011624

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister	✓	Accept	\$200
Thomas Spence	✓	Accept	\$200
Ryan Motko	✓	Accept	\$200
Mike Rainer	✓	Accept	\$200
Carlos de la Ossa	✓	Accept	\$200

DMS Staff Signature Angie Grunwald

## TWO RIVERS EAST CDD

MEETING DATE: January 16, 2024

MR 011624

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister	✓	Accept	\$200
Thomas Spence	✓	Accept	\$200
Ryan Motko	✓	Accept	\$200
Mike Rainer	✓	Accept	\$200
Carlos de la Ossa	✓	Accept	\$200

DMS Staff Signature Angie Grunwald

## TWO RIVERS EAST CDD

MEETING DATE: January 16, 2024

ND 011624

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister	✓	Accept	\$200
Thomas Spence	✓	Accept	\$200
Ryan Motko	✓	Accept	\$200
Mike Rainer	✓	Accept	\$200
Carlos de la Ossa	✓	Accept	\$200

DMS Staff Signature Angie Grunwald

## TWO RIVERS EAST CDD

MEETING DATE: January 16, 2024

RM 011624

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister	✓	Accept	\$200
Thomas Spence	✓	Accept	\$200
Ryan Motko	✓	Accept	\$200
Mike Rainer	✓	Accept	\$200
Carlos de la Ossa	✓	Accept	\$200

DMS Staff Signature Angie Grunwald

## TWO RIVERS EAST CDD

MEETING DATE: January 16, 2024

TS 011624

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Nicholas Dister	✓	Accept	\$200
Thomas Spence	✓	Accept	\$200
Ryan Motko	✓	Accept	\$200
Mike Rainer	✓	Accept	\$200
Carlos de la Ossa	✓	Accept	\$200

DMS Staff Signature Angie Grunwald

**Mike Fasano**  
**Pasco County Tax Collector**  
*"Thank You for allowing us to serve you."*

**2023 Real Estate**

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

Corrected

Parcel / Account Number	Escrow	Tax District
28-26-21-0000-00100-0080		3600

Pay your current taxes online at [www.pascotaxes.com](http://www.pascotaxes.com)

TWO RIVERS EAST COMMUNITY DEVELOPMENT  
DISTRICT  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607

POR OF PROP DESC OR 10466 PG 103  
LYING IN WEST 1/2 OF SEC 28

Ad Valorem Taxes						
Taxing Authority	Telephone	Millage	Assessed Value	Exemption	Taxable Value	Taxes Levied
COUNTY COMMISSION - OPERATING	727-847-8980	7.5700	34,706	0	34,706	262.72
SCHOOL OPERATING STATE LAW	727-774-2268	3.2010	34,706	0	34,706	111.09
SCHOOL - CAPITAL OUTLAY	727-774-2268	1.5000	34,706	0	34,706	52.06
VOTER APPROVED - SCHOOL - ADDITIONAL OPERATING	727-774-2268	1.0000	34,706	0	34,706	34.71
SCHOOL - LOCAL DISCRETIONARY	727-774-2268	0.7480	34,706	0	34,706	25.96
COUNTY MUNICIPAL SERVICE FIRE DIST	727-847-8980	2.1225	34,706	0	34,706	73.66
SW FLA WATER MANAGEMENT DISTRICT	800-423-1476	0.2043	34,706	0	34,706	7.09
PASCO COUNTY MOSQUITO CONTROL	727-376-4568	0.2545	34,706	0	34,706	8.83
VOTER APPROVED - COUNTY FIRE RESCUE BOND 2019	727-847-8980	0.0234	34,706	0	34,706	0.81
VOTER APPROVED - COUNTY FIRE RESCUE BOND 2020	727-847-8980	0.0526	34,706	0	34,706	1.83
VOTER APPROVED - COUNTY JAIL BOND 2019	727-847-8980	0.0293	34,706	0	34,706	1.02
VOTER APPROVED - COUNTY JAIL BOND 2021	727-847-8980	0.1228	34,706	0	34,706	4.26
VOTER APPROVED - COUNTY PARKS & REC BOND 2019	727-847-8980	0.0109	34,706	0	34,706	0.38
VOTER APPROVED - COUNTY PARKS & REC BOND 2022	727-847-8980	0.0122	34,706	0	34,706	0.42
VOTER APPROVED - COUNTY LIBRARIES BOND 2019	727-847-8980	0.0107	34,706	0	34,706	0.37
VOTER APPROVED - COUNTY LIBRARIES BOND 2021	727-847-8980	0.0098	34,706	0	34,706	0.34
		<b>Total Millage</b>	16.8720	<b>Total Ad Valorem Taxes</b>		\$585.55

Non-Ad Valorem Taxes					
Levying Authority			Telephone		Amount
			Total Non-Ad Valorem Taxes		
			\$0.00		
			Total Combined Taxes & Assessments		
			\$585.55		
If Paid By Please Pay	Nov 30, 2023 \$562.13	Dec 31, 2023 \$567.98	Jan 31, 2024 \$573.84	Feb 29, 2024 \$579.69	Mar 31, 2024 \$585.55

**Your check is your receipt, or you may visit our website, [www.pascotaxes.com](http://www.pascotaxes.com) to print a receipt.**

◆PLEASE DETACH AND RETURN BOTTOM STUB WITH PAYMENT◆

**Mike Fasano**  
**Pasco County Tax Collector**  
*"Thank You for allowing us to serve you."*

**2023 Real Estate**

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

Corrected

Parcel / Account Number	Escrow	Tax District
28-26-21-0000-00100-0080		3600

Pay your current taxes online at [www.pascotaxes.com](http://www.pascotaxes.com)

If Paid By Please Pay	Nov 30, 2023 \$562.13	Dec 31, 2023 \$567.98	Jan 31, 2024 \$573.84	Feb 29, 2024 \$579.69	Mar 31, 2024 \$585.55
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PLEASE PAY IN U.S. FUNDS (U.S. BANK) TO: MIKE FASANO, PASCO COUNTY TAX COLLECTOR, PO BOX 276, DADE CITY, FL 33526-0276

POR OF PROP DESC OR 10466 PG 103  
LYING IN WEST 1/2 OF SEC 28

TWO RIVERS EAST COMMUNITY  
DEVELOPMENT DISTRICT  
2005 PAN AM CIRCLE SUITE 300  
TAMPA, FL 33607

<b>Invoice Number</b>	2177272
<b>Invoice Date</b>	December 15, 2023
<b>Purchase Order</b>	215617171
<b>Customer Number</b>	189316
<b>Project Number</b>	215617171

**Bill To**

Two Rivers East Community Development District  
Accounts Payable  
c/o Inframark  
210 North University Drive, Suite 702  
Coral Springs FL 33071  
United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
13980 Collections Center Drive  
Chicago IL 60693  
United States

<b>Project</b>	<b>Two Rivers East CDD</b>			
	Project Manager	Stewart, Tonja L	For Period Ending	<b>December 8, 2023</b>
	Current Invoice Total (USD)	380.00		

process requisitions and check SWFWMD records

<b>Top Task</b>	<b>2024</b>	<b>2024 FY General Consulting</b>
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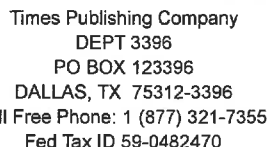
**Professional Services**

<b>Category/Employee</b>	<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
Nurse, Vanessa M	2.50	152.00	380.00
<b>Subtotal Professional Services</b>	<u>2.50</u>		<u>380.00</u>

Top Task Subtotal	2024 FY General Consulting	380.00
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<b>Total Fees &amp; Disbursements</b>	<u>380.00</u>
<b>INVOICE TOTAL (USD)</b>	<b>380.00</b>

**Due upon receipt or in accordance with terms of the contract**



<b>Advertising Run Dates</b>	<b>Advertiser Name</b>	
01/ 3/24	TWO RIVERS EAST CDD	
<b>Billing Date</b>	<b>Sales Rep</b>	<b>Customer Account</b>
01/03/2024	Jean Mitotes	325212
<b>Total Amount Due</b>		<b>Ad Number</b>
\$728.00		0000321427

[illegible]

DEPT 3396  
PO BOX 123396  
DALLAS, TX 75312-3396  
Toll Free Phone: 1 (877) 321-7355

Thank you for your business.

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

**DO NOT SEND CASH BY MAIL**

PLEASE MAKE CHECK PAYABLE TO: **TIMES PUBLISHING COMPANY**

REMIT TO:

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



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

Advertising Run Dates		Advertiser Name	
01/10/24		TWO RIVERS EAST CDD	
Billing Date		Sales Rep	Customer Account
01/10/2024		Jean Mitotes	325212
Total Amount Due			Ad Number
\$728.00			0000321427

## PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
01/10/24	01/10/24	0000321427	Times	Main A/B	Notice for Public Hearing for Boundaries Exp	1	2x14.00 IN	\$728.00
01/10/24	01/10/24	0000321427	Tampabay.com	Marketplace	Notice for Public Hearing for Boundaries Exp	1	2x14.00 IN	\$0.00



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

Advertising Run Dates		Advertiser Name	
01/17/24		TWO RIVERS EAST CDD	
Billing Date		Sales Rep	Customer Account
01/17/2024		Jean Mitotes	325212
Total Amount Due			Ad Number
\$728.00			0000321427

## PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
01/17/24	01/17/24	0000321427	Times	Main A/B	Notice for Public Hearing for Boundaries Exp	1	2x14.00 IN	\$728.00
01/17/24	01/17/24	0000321427	Tampabay.com	Marketplace	Notice for Public Hearing for Boundaries Exp	1	2x14.00 IN	\$0.00



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

Advertising Run Dates		Advertiser Name	
12/27/23		TWO RIVERS EAST CDD	
Billing Date		Sales Rep	Customer Account
12/27/2023		Jean Mitotes	325212
Total Amount Due			Ad Number
\$730.00			0000321427

## PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
12/27/23	12/27/23	0000321427	Times	Main A/B	Notice for Public Hearing for Boundaries Exp	1	2x14.00 IN	\$728.00
12/27/23	12/27/23	0000321427	Tampabay.com	Marketplace	Notice for Public Hearing for Boundaries Exp AffidavitMaterial	1	2x14.00 IN	\$0.00 \$2.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates		Advertiser Name	
12/27/23		TWO RIVERS EAST CDD	
Billing Date		Sales Rep	Customer Account
12/27/2023		Jean Mitotes	325212
Total Amount Due			Ad Number
\$730.00			0000321427

### ADVERTISING INVOICE

Thank you for your business.

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYBLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

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

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



# **Two Rivers East Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
January 31, 2024

Prepared by:



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

**TWO RIVERS EAST****Balance Sheet**

As of January 31, 2024

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>ASSETS</u></b>					
Cash - Operating Account	\$ 23,020	\$ -	\$ -	\$ -	\$ 23,020
Due From Other Funds	-	-	817	-	817
Investments:					
Acq. & Const. (Offsite Project)	-	-	2,887,131	-	2,887,131
Acquisition & Construction Account	-	-	15,294,017	-	15,294,017
Interest Account	-	14,002	-	-	14,002
Reserve Fund	-	1,873,121	-	-	1,873,121
Revenue Fund	-	353,844	-	-	353,844
Amount Avail In Debt Services	-	-	-	2,480,347	2,480,347
Amount To Be Provided	-	-	-	23,779,653	23,779,653
<b>TOTAL ASSETS</b>	<b>\$ 23,020</b>	<b>\$ 2,240,967</b>	<b>\$ 18,181,965</b>	<b>\$ 26,260,000</b>	<b>\$ 46,705,952</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 36,197	\$ -	\$ -	\$ -	\$ 36,197
Bonds Payable - Series 2023	-	-	-	26,260,000	26,260,000
Due To Other Funds	-	817	-	-	817
<b>TOTAL LIABILITIES</b>	<b>36,197</b>	<b>817</b>	<b>-</b>	<b>26,260,000</b>	<b>26,297,014</b>

## TWO RIVERS EAST

### Balance Sheet

As of January 31, 2024

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<b><u>FUND BALANCES</u></b>					
Restricted for:					
Debt Service	-	2,240,150	-	-	2,240,150
Capital Projects	-	-	18,181,965	-	18,181,965
Unassigned:	(13,177)	-	-	-	(13,177)
<b>TOTAL FUND BALANCES</b>	<b>(13,177)</b>	<b>2,240,150</b>	<b>18,181,965</b>	<b>-</b>	<b>20,408,938</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 23,020</b>	<b>\$ 2,240,967</b>	<b>\$ 18,181,965</b>	<b>\$ 26,260,000</b>	<b>\$ 46,705,952</b>

**TWO RIVERS EAST**  
**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
<b><u>REVENUES</u></b>				
Special Assmnts- CDD Collected	\$ -	\$ 36,918	\$ 36,918	0.00%
Developer Contribution	118,425	8,979	(109,446)	7.58%
<b>TOTAL REVENUES</b>	<b>118,425</b>	<b>45,897</b>	<b>(72,528)</b>	<b>38.76%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	3,000	2,800	200	93.33%
ProfServ-Dissemination Agent	4,200	1,667	2,533	39.69%
ProfServ-Info Technology	600	200	400	33.33%
ProfServ-Recording Secretary	2,400	800	1,600	33.33%
ProfServ-Tax Collector	1,200	100	1,100	8.33%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	9,500	9,860	(360)	103.79%
District Engineer	9,500	380	9,120	4.00%
Administrative Services	4,500	1,500	3,000	33.33%
Management & Accounting Services	9,000	-	9,000	0.00%
District Manager	25,000	8,333	16,667	33.33%
Accounting Services	9,000	3,300	5,700	36.67%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	3	497	0.60%
Rentals & Leases	600	200	400	33.33%
Public Officials Insurance	2,500	2,250	250	90.00%
Legal Advertising	3,500	3,215	285	91.86%
Bank Fees	200	-	200	0.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	400	800	33.33%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	755	(580)	431.43%
<b>Total Administration</b>	<b>105,225</b>	<b>37,263</b>	<b>67,962</b>	<b>35.41%</b>
<b><u>Other Physical Environment</u></b>				
Insurance - General Liability	3,200	2,750	450	85.94%
<b>Total Other Physical Environment</b>	<b>3,200</b>	<b>2,750</b>	<b>450</b>	<b>85.94%</b>

**TWO RIVERS EAST****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
<b><u>Contingency</u></b>				
Misc-Contingency	10,000	-	10,000	0.00%
<b>Total Contingency</b>	10,000	-	10,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>118,425</b>	<b>40,013</b>	<b>78,412</b>	<b>33.79%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	5,884	5,884	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>(19,061)</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ (13,177)</b>		

**TWO RIVERS EAST**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 38,465	\$ 38,465	0.00%
Special Assmnts- CDD Collected	1,736,212	320,775	(1,415,437)	18.48%
<b>TOTAL REVENUES</b>	<b>1,736,212</b>	<b>359,240</b>	<b>(1,376,972)</b>	<b>20.69%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	355,000	-	355,000	0.00%
Interest Expense	1,381,212	630,100	751,112	45.62%
<b>Total Debt Service</b>	<b>1,736,212</b>	<b>630,100</b>	<b>1,106,112</b>	<b>36.29%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,736,212</b>	<b>630,100</b>	<b>1,106,112</b>	<b>36.29%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(270,860)	(270,860)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>2,511,010</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 2,240,150</b>		

**TWO RIVERS EAST**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Capital Projects Fund (300)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 316,566	\$ 316,566	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>316,566</b>	<b>316,566</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
District Manager	-	38,500	(38,500)	0.00%
<b>Total Administration</b>	<b>-</b>	<b>38,500</b>	<b>(38,500)</b>	<b>0.00%</b>
<b><u>Construction In Progress</u></b>				
Construction in Progress	-	1,227,243	(1,227,243)	0.00%
<b>Total Construction In Progress</b>	<b>-</b>	<b>1,227,243</b>	<b>(1,227,243)</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,265,743</b>	<b>(1,265,743)</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(949,177)	(949,177)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>19,131,142</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 18,181,965</b>		

TWO RIVERS EAST

Bank Reconciliation

Bank Account No.	9075	TRUIST - GF Operating
Statement No.	01-24	
Statement Date	1/31/2024	

G/L Balance (LCY)	23,020.47	Statement Balance	27,461.89
G/L Balance	23,020.47	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	27,461.89
Subtotal	23,020.47	Outstanding Checks	4,441.42
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	23,020.47	Ending Balance	23,020.47
Difference	0.00		

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
Checks							
11/22/2023	Payment	1047	RYAN MOTKO		200.00	200.00	0.00
1/18/2024	Payment	1051	STRALEY ROBIN VERICKER		1,065.00	1,065.00	0.00
1/24/2024	Payment	1052	CARLOS DE LA OSSA		400.00	400.00	0.00
1/24/2024	Payment	1053	MICHAEL TODD RAINER		400.00	400.00	0.00
1/24/2024	Payment	1056	STANTEC CONSULTING SERVICES		380.00	380.00	0.00
1/24/2024	Payment	1057	STRALEY ROBIN VERICKER		2,790.00	2,790.00	0.00
1/24/2024	Payment	1058	THOMAS R. SPENCE		400.00	400.00	0.00
Total Checks					5,635.00	5,635.00	0.00
Deposits							
1/25/2024		JE000096	CK#1462### - O&M	G/L Ac	19,737.18	19,737.18	0.00
Total Deposits					19,737.18	19,737.18	0.00
Outstanding Checks							
1/18/2024	Payment	1050	INFRAMARK		3,841.42	0.00	3,841.42
1/24/2024	Payment	1054	NICHOLAS J. DISTER		200.00	0.00	200.00
1/24/2024	Payment	1055	RYAN MOTKO		400.00	0.00	400.00
Total Outstanding Checks.....					4,441.42		4,441.42