

**TWO RIVER EAST
COMMUNITY DEVELOPMENT
DISTRICT**

MARCH 18, 2025

AGENDA PACKAGE



2005 PAN AM CIRCLE, SUITE 300
TAMPA. FL 33067

Two Rivers East 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
Angie Grunwald, Assistant Secretary

District Staff

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

Regular Meeting Agenda

Tuesday, March 18, 2025, at 11:00 a.m.

The Regular Meetings of Two Rivers East Community Development District will be held on **March 18, 2025, 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 Teams link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

[Join the meeting now](#)

Meeting ID: 297 982 188 241 Passcode: Yz3RiT

Dial-in by phone +1 646-838-1601 Pin: 769 240 715#

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

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENTS** *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*
- 3. BUSINESS ITEMS**
 - A. Ratification of Grau Audit Engagement Letter for FY24 - FY26
 - B. Consideration of Resolution 2025-04, Adopting Parking and Towing Policies
 - C. Consideration of Resolution 2025-05, Designation of Officers
- 4. CONSENT AGENDA**
 - A. Approval of Minutes of the February 18, 2025 Meeting
 - B. Consideration of Operation and Maintenance Expenditures February 2025
 - C. Acceptance of the Financials and Approval of the Check Register for February 2025
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Manager
 - C. District Engineer
- 6. BOARD MEMBERS COMMENTS**
- 7. ADJOURNMENT**

The next Meeting is scheduled for Tuesday, April 15, 2025 at 11:00 a.m.

Third Order of Business



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
 Boca Raton, Florida 33431
 (561) 994-9299 ▪ (800) 299-4728
 Fax (561) 994-5823
 www.graucpa.com

January 31, 2025

To Board of Supervisors
 Two Rivers East Community Development District
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Two Rivers East Community Development District, Pasco County, Florida ("the District") for the fiscal years ended September 30, 2024, 2025, and 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Two Rivers East Community Development District as of and for the fiscal years ended September 30, 2024, 2025, and 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$5,700 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. Our fee for the 2025 and 2026 audits will not exceed \$5,800 and \$5,900, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not

authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Two Rivers East Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter ^{Signed by:} correctly sets forth the understanding of Two Rivers East Community Development District.

By: Carlos de la Ossa
CCUCB251E795481...

Title: Chair

Date: 1/31/2025



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

RESOLUTION NO. 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING A POLICIES REGARDING DISTRICT ROAD PARKING AND TOWING; AUTHORIZING THE ENGAGEMENT OF AN AUTHORIZED TOWING OPERATOR; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Two Rivers East Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated in Pasco County, Florida;

WHEREAS, the District owns and maintains the District-owned roads (the “**District Roads**”);

WHEREAS, the Board of Supervisors of the District (the “**Board**”) is authorized by Sections 190.011(15) and 190.012(2)(d), Florida Statutes, to contract with a towing operator to remove vehicles from District Roads if the notice and procedures requirements of section 715.07, Florida Statutes, are followed;

WHEREAS, unauthorized vehicles or vessels on the District Roads may pose a danger or cause a hazard to the health, safety, and welfare of the District, its residents, its infrastructure, and the general public;

WHEREAS, the District desires to contract with a towing operator that is included on an approved list of towing operators in Pasco County, Florida, to tow unauthorized vehicles from District Roads;

WHEREAS, the Board held a public meeting to receive public comment on its proposed District Road Parking and Towing Policy.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Incorporation of Recitals.** The above recitals are true and correct and by this reference are incorporated as a material part of this resolution.
2. **Adoption of Road Parking and Towing Policies.** The Board hereby adopts the District Road Parking and Towing Policy attached hereto as **Exhibit “A”**.
3. **Authorizing the Engagement of an Approved Towing Operator.**
 - a. The Board hereby authorizes the District to enter into an agreement with a company that is authorized to perform towing or wrecker services in compliance with Florida law, applicable Pasco County regulations, and the Road Parking and Towing Policy.
 - b. The District shall coordinate with the towing operator to ensure that the required signage shall be posted on District Roads in the manner required by applicable laws and regulations (including specifically Section 715.07, Florida Statutes).

4. **Conflicts.** This Resolution replaces any prior resolutions, policies, rules, actions or any portion or content included therein in conflict with this resolution.

5. **Severability.** If any section or part of a section of this resolution is declared invalid, unconstitutional, or inconsistent with any law or regulation, the validity, force and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such part of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

6. **Effective Date.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded, repealed, replaced, or superseded.

Passed and Adopted on this 18th day of March 2025

Attest:

**Two Rivers East
Community Development District**

Name: _____
Assistant Secretary

Carlos de la Ossa
Chair of the Board of Supervisors

Exhibit “A”

Two Rivers East Community Development District Road Parking and Towing Policy

The Two Rivers East Community Development District (the “**District**”) has adopted the following policy (the “**Policy**”) regarding the parking and towing of vehicles or vessels of any kind (as defined by Section 715.07, Florida Statutes) located on District roads throughout the District boundary (the “**District Roads**”).

The term District Roads includes all District-owned roads located within the District’s boundary. This Policy is in addition to, and exclusive of, various state laws, county regulations, or homeowners’ association standards governing parking.

Parking Policies:

1. There should be no parking of vessels on any District Roads.
2. There shall be no parking of vehicles on District Roads except during permitted hours in accordance with this Policy. Vehicles must not be parked in any way which blocks the normal flow of traffic, or in any way that limits the ability of emergency service workers to respond to situations. Unless authorized in writing by the District, only vehicles that can fit in a standard parking space are permitted to park on District Roads. No commercial vehicles (other than vendors currently servicing the District), RVs, boats, trailers, moving trucks, or oversized vehicles are permitted.
3. The District does not provide any security or monitoring for the District Roads and assumes no liability for any theft, vandalism and/ or damage that might occur to personal property and/or to such vehicles.
4. No overnight (between 12:00 am and 6:00 am) parking is permitted.
5. All vehicles must have valid and proper license plates and registration affixed to their vehicles. Unregistered vehicles may be reported to license inspectors or law enforcement as a violation of Section 320.02, Florida Statutes. Additionally unregistered vehicles may be considered to have been abandoned and reported to law enforcement or code enforcement.
6. Unauthorized parking may result in being towed or reported to the local authorities for trespassing
7. These policies are in addition to, and exclusive of, various state laws, county regulations, or homeowners’ association standards governing parking.

Towing Policies:

1. Any vehicle or vessel that is parked on District Roads in violation of this policy or applicable regulatory requirements may be towed, at the sole expense of the owner, in accordance with applicable laws and regulations (including Section 715.07, Florida Statutes).
2. The District shall keep a logbook of all violations of the District’s parking restrictions.

3. The District shall maintain a list of representatives that have the authority to contact the towing operator for the purpose of initiating the towing of a vehicle or vessel from District Roads.
4. Upon discovery of a violation, an authorized District representative may notify the towing operator with whom the District enters into a towing authorization agreement to initiate a tow. The towing operator shall photograph the evidence of such violation and may then tow the vehicle or vessel from District parking areas in accordance with said agreement.
5. Prior to directing the Towing Operator to remove any vehicles or vessels, the Authorized Representative shall:
 - i. take a picture evidencing the failure to move the vehicle or vessel.
 - ii. enter the relevant information in the logbook and provide the picture to the District's records custodian.
 - iii. then provide authorization for the Towing Operator to commence towing for only the reported violation and not to patrol for other violations.

These policies were adopted by Resolution No. 2025-04 on March 18, 2025.

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS DESIGNATING THE OFFICERS OF TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Two Rivers East Community Development District at a regular business meeting desires to appoint the below recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT:

1. The following persons are elected to the offices shown, to wit:

<u>Carlos de la Ossa</u>	Chairman
<u>Nicholas Dister</u>	Vice-Chairman
<u>Jayna Cooper</u>	Secretary
<u>Leah Popelka</u>	Treasurer
<u>Angel Montagna</u>	Assistant Treasurer
<u>Ryan Motko</u>	Assistant Secretary
<u>Thomas Spence</u>	Assistant Secretary
<u>Angie Grunwald</u>	Assistant Secretary
_____	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 18TH DAY OF March, 2025.

ATTEST:

TWO RIVERS EAST COMMUNITY DEVELOPMENT DISTRICT

Print Name: _____
Secretary/ Assistant Secretary

Print Name: _____
Chair/ Vice Chair of the Board of Supervisors

Fourth Order of Business

**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, February 18, 2025, and called to order at 11:45 a.m. at the SpringHill Suites by Marriott Tampa Suncoast Parkway, located at 16615 Crosspointe Run, Land O' Lakes, Florida 34638.

Present and constituting a quorum were:

- | | |
|-----------------|---------------------|
| Nicholas Dister | Vice Chairperson |
| Thomas Spence | Assistant Secretary |
| Ryan Motko | Assistant Secretary |
| Angie Grunwald | Assistant Secretary |

Also present were:

- | | |
|---------------|-------------------------------|
| Jayna Cooper | District Manager |
| John Vericker | District Counsel |
| Tyson Waag | District Engineer (via phone) |

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 Comments**

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

Let the record reflect the Oath of Office was administered to Angie Grunwald prior to meeting.

THIRD ORDER OF BUSINESS **Business Items**

A. Acceptance of Supervisor Rainer's Resignation

On MOTION by Mr. Motko seconded by Mr. Dister, with all in favor, resignation of Mike Rainer from Board of Supervisors, was accepted. 3-0

On MOTION by Mr. Motko seconded by Mr. Dister, with all in favor, appointment of Angie Grunwald to the Board of Supervisors, was accepted. 3-0

B. Consideration of Resolution 2025-04, Adopting Parking and Towing Policies

This item was TABLED by the Board to March 18, 2025 meeting.

- 43 **FOURTH ORDER OF BUSINESS** **Consent Agenda**
- 44 **A. Approval of Minutes of the January 21, 2025 Meeting**
- 45 **B. Consideration of Operation and Maintenance Expenditures January 2025**
- 46 **C. Acceptance of the Financials and Approval of the Check Register for January 2025**
- 47

48 On MOTION by Mr. Motko seconded by Mr. Spence, with all in
 49 favor, the Consent Agenda was approved. 4-0

- 50
- 51 **FIFTH ORDER OF BUSINESS** **Staff Reports**
- 52 **A. District Counsel**
- 53 **B. District Engineer**
- 54 **C. District Manager**

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

- 56
- 57 **SIXTH ORDER OF BUSINESS** **Board Members' Comments**

58 There being none, the next order of business followed.

- 59
- 60 **SEVENTH ORDER OF BUSINESS** **Adjournment**

61 There being no further business,

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63 On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in
 64 favor, the meeting was adjourned at 11:45 am. 4-0

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69 _____
 Jayna Cooper
 District Manager

Chairperson

TWO RIVERS EAST
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
INFRAMARK LLC	1/3/2025	141133	\$750.00		ACCOUNTING SVCS
INFRAMARK LLC	1/3/2025	141133	\$375.00		ADMIN SVCS
INFRAMARK LLC	1/3/2025	141133	\$2,083.33		DISTRICT MGMNT
INFRAMARK LLC	1/3/2025	141133	\$100.00		FINANCIAL & REVENUE
INFRAMARK LLC	1/3/2025	141133	\$200.00		RECORDING SECRETARY
INFRAMARK LLC	1/3/2025	141133	\$50.00		RENTAL & LEASES
INFRAMARK LLC	1/3/2025	141133	\$50.00		TECH/DATA STORAGE
INFRAMARK LLC	1/3/2025	141133	\$100.00		WEBSITE ADMN
INFRAMARK LLC	1/3/2025	141133	\$416.67	\$4,125.00	DISS SVCS
INFRAMARK LLC	1/27/2025	142148	\$2.76	\$2.76	Postage
INFRAMARK LLC	2/1/2025	142900	\$750.00		FEB 2025 ACCOUNTING SVCS
INFRAMARK LLC	2/1/2025	142900	\$375.00		FEB 2025 ADMIN SVCS
INFRAMARK LLC	2/1/2025	142900	\$2,083.33		FEB 2025 DISTRICT MGMNT
INFRAMARK LLC	2/1/2025	142900	\$100.00		FEB 2025 FINANCIAL & REVENUE
INFRAMARK LLC	2/1/2025	142900	\$200.00		FEB 2025 RECORDING SECRETARY
INFRAMARK LLC	2/1/2025	142900	\$50.00		FEB 2025 RENTAL & LEASES
INFRAMARK LLC	2/1/2025	142900	\$50.00		FEB 2025 TECH/DATA STORAGE
INFRAMARK LLC	2/1/2025	142900	\$100.00		FEB 2025 WEBSITE ADMN
INFRAMARK LLC	2/1/2025	142900	\$416.67	\$4,125.00	DISS SVCS
STANTEC CONSULTING SERVICES	2/6/2025	2354019	\$1,488.75	\$1,488.75	District Engineer
STRALEY ROBIN VERICKER	2/5/2025	25958	\$765.00	\$765.00	PROF SVCS THRU Jan 2025
Monthly Contract Subtotal			\$10,506.51	\$10,506.51	
Variable Contract					
ANGIE GRUNWALD	2/18/2025	AG 02182025	\$200.00	\$200.00	SUPERVISOR FEE
NICHOLAS J. DISTER	2/18/2025	ND 02182025	\$200.00	\$200.00	SUPERVISOR FEES
RYAN MOTKO	2/18/2025	RM 02182025	\$200.00	\$200.00	SUPERVISOR FEES
THOMAS R. SPENCE	2/18/2025	TS 02182025	\$200.00	\$200.00	SUPERVIROS FEES
Variable Contract Subtotal			\$800.00	\$800.00	

TWO RIVERS EAST
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Utilities					
WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE	1/14/2025	011425 6529	\$43.35	\$43.35	ELECTRIC
WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE	2/12/2025	02122025 6529	\$48.55	\$48.55	Service 01/09/25 - 02/07/25
Utilities Subtotal			\$91.90	\$91.90	
Regular Services					
INFRAMARK LLC	2/18/2025	143856	\$32.63	\$32.63	Meeting Expense
Regular Services Subtotal			\$32.63	\$32.63	
TOTAL			\$11,431.04	\$11,431.04	



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	141133
CUSTOMER ID	C3191
PO#	

DATE	1/3/2025
NET TERMS	Net 30
DUE DATE	2/2/2025

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 2025

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
Subtotal					4,125.00

Subtotal	\$4,125.00
Tax	\$0.00
Total Due	\$4,125.00

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.



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	142148
CUSTOMER ID	C3191
PO#	

DATE	1/27/2025
NET TERMS	Net 30
DUE DATE	2/26/2025

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: December 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	4	Ea	0.69		2.76
Subtotal					2.76

Subtotal	\$2.76
Tax	\$0.00
Total Due	\$2.76

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.



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	142900
CUSTOMER ID	C3191
PO#	

DATE	2/1/2025
NET TERMS	Net 30
DUE DATE	3/3/2025

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: February 2025

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
Subtotal					4,125.00

Subtotal	\$4,125.00
Tax	\$0.00
Total Due	\$4,125.00

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.



INVOICE

Invoice Number 2354019
Invoice Date February 6, 2025
Purchase Order 238202138
Customer Number 189316
Project Number 238202138

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

Project	Two Rivers East CDD.			
	Project Manager	Stewart, Tonja L	Contract Upset	13,289.00
	Current Invoice Total (USD)	1,488.75	Contract Billed to Date For Period Ending	1,488.75 February 1, 2025

Top Task	2025	2025 FY General Consulting			
<u>Professional Services</u>					
Billing Level			Current Hours	Rate	Current Amount
Level 06		Medcalf, Wyatt J	0.50	150.00	75.00
Level 07		Nurse, Vanessa M	4.00	160.00	640.00
Level 07		Nurse, Vanessa M	0.25	167.00	41.75
Level 10		Waag, R Tyson (Tyson)	3.50	182.00	637.00
Level 10		Waag, R Tyson (Tyson)	0.50	190.00	95.00
Subtotal Professional Services			<u>8.75</u>		<u>1,488.75</u>
Top Task Subtotal	2025 FY General Consulting				1,488.75
Total Fees & Disbursements					<u>1,488.75</u>
INVOICE TOTAL (USD)					1,488.75

Net Due in 30 Days or in accordance with terms of the contract

Billing Backup

Date	Project	Task	Expnd Type	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2024-12-09	238202138	2025	Direct - Regular	MEDCALF, WYATT J	0.50	150.00	75.00	GIS PARCEL IDENTIFICATION AND EXPORT TO CAD	
2024-12-10	238202138	2025	Direct - Overtime	NURSE, VANESSA M	3.00	160.00	480.00	PREPARED NEW OWNERSHIP MAP	
2024-12-10	238202138	2025	Direct - Regular	NURSE, VANESSA M	1.00	160.00	160.00	PREPARED NEW OWNERSHIP MAP	
2025-01-23	238202138	2025	Direct - Regular	NURSE, VANESSA M	0.25	167.00	41.75	UPDATED EPG MAPPING ONEDRIVE FOLDER	
2024-12-02	238202138	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.50	182.00	91.00	EMAIL CORRESPONDENCE REGARDING ENGINEERING CERTIFICATE. FOLLOW UP REGARDING MAPPING.	
2024-12-11	238202138	2025	Direct - Regular	WAAG, R TYSON (TYSON)	1.00	182.00	182.00	OWNERSHIP MAPPING. CAD UPDATES.	
2024-12-17	238202138	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.50	182.00	91.00	REVIEW AGENDA AND MONTHLY BOARD MEETING ATTENDANCE	
2024-12-20	238202138	2025	Direct - Regular	WAAG, R TYSON (TYSON)	1.50	182.00	273.00	UPDATE MAINTENANCE AND OWNERSHIP MAPPING.	
2025-01-21	238202138	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.50	190.00	95.00	REVIEW AGENDA AND MEETING ATTENDANCE.	
Total Project 238202138					8.75		\$1,488.75		

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Two Rivers East Community Development District
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607

February 05, 2025
 Client: 001581
 Matter: 000001
 Invoice #: 25958

Page: 1

RE: General

For Professional Services Rendered Through January 31, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
1/7/2025	AM	REVIEW DISTRICT'S WEBSITE TO CONFIRM COUNSEL'S CORRECT INFORMATION.	0.2	\$35.00
1/17/2025	KCH	REVIEW COMMENCEMENT AGREEMENT WITH STEADFAST; PREPARE FOR AND ATTEND OPERATIONS MEETING IN PERSON.	0.7	\$227.50
1/20/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
1/21/2025	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.9	\$337.50
1/29/2025	AM	REVIEW DISTRICT'S WEBSITE TO CONFIRM COUNSEL'S CORRECT INFORMATION; EMAIL DISTRICT ASSISTANT TO CREATE CHANGES RE COUNSEL'S INFORMATION ON WEBSITE.	0.3	\$52.50
Total Professional Services			2.4	\$765.00

Total Services	\$765.00	
Total Disbursements	\$0.00	
Total Current Charges		\$765.00
Previous Balance		\$1,350.00
<i>Less Payments</i>		<i>(\$1,350.00)</i>
PAY THIS AMOUNT		\$765.00

Please Include Invoice Number on all Correspondence

TWO RIVERS EAST CDD

MEETING DATE: February 18, 2025

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

DMS Staff Signature *Jayna Cooper*

TWO RIVERS EAST CDD

MEETING DATE: February 18, 2025

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

DMS Staff Signature *Jayna Cooper*

TWO RIVERS EAST CDD

MEETING DATE: February 18, 2025

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

DMS Staff Signature *Jayna Cooper*

TWO RIVERS EAST CDD

MEETING DATE: February 18, 2025

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

DMS Staff Signature *Jayna Cooper*

Account Number **2316529** Cycle **08**
 Meter Number **72574403**
 Customer Number **20179890**
 Customer Name **TWO RIVERS EAST CDD**

Bill Date **01/14/2025**
 Amount Due **43.35**
 Current Charges Due **02/04/2025**

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address 36147 HILLRIDGE TRAIL
 Service Description LIFT STATION 18
 Service Classification General Service Non-Demand

Comparative Usage Information

Period	Days	Per Day
Jan 2025	34	0
Dec 2024	0	0

BILLS ARE DUE WHEN RENDERED
 A 1.5 percent, but not less than \$5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.



2 0 1 7 9 8 9 0

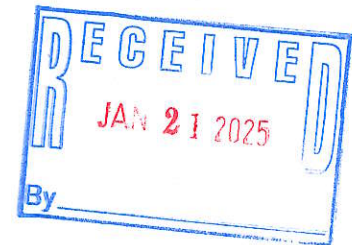
You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

ELECTRIC SERVICE						
From	To					
Date	Reading	Date	Reading	Multiplier	Dem. Reading	kWh Used
12/06		01/09				0

Previous Balance 0.00
 Payment 0.00
 Balance Forward 0.00

Customer Charge 39.16
 FL Gross Receipts Tax 1.00
 State Tax 2.79
 Pasco County Tax 0.40

Total Current Charges 43.35
 Total Due 43.35
 Please Pay



Please Detach and Return This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 01/14/2025

Use above space for address change ONLY.

District: OP08



23 2316529 OP08
 TWO RIVERS EAST CDD
 2005 PAN AM CIR STE 300
 ROCKY POINT FL 33607-6008



Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	02/04/2025
TOTAL CHARGES DUE	43.35
Total Charges Due After Due Date	48.35

Account Number **2316529** Cycle 08
 Meter Number 72574403
 Customer Number 20179890
 Customer Name TWO RIVERS EAST CDD

Bill Date **02/12/2025**
 Agenda Page 31
 Amount Due **48.55**
 Current Charges Due **03/05/2025**

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address 36147 HILLRIDGE TRAIL
 Service Description LIFT STATION 18
 Service Classification General Service Non-Demand

ELECTRIC SERVICE									
From		To		Multiplier	Dem. Reading	KW Demand	kWh Used		
Date	Reading	Date	Reading						
01/09		02/07	2				2		

Comparative Usage Information
Average kWh

Period	Days	Per Day
Feb 2025	29	0
Jan 2025	34	0
Dec 2024	0	0

BILLS ARE DUE WHEN RENDERED
 A 1.5 percent, but not less than \$5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

Previous Balance 43.35
 Payment 43.35CR
 Balance Forward 0.00

Late Charge 5.00
 Customer Charge 39.16
 Energy Charge 2 KWH @ 0.05017 0.10
 Fuel Adjustment 2 KWH @ 0.04000 0.08
 FL Gross Receipts Tax 1.01
 State Tax 2.80
 Pasco County Tax 0.40

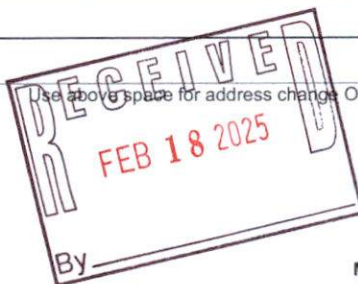
Total Current Charges 48.55
 Total Due Please Pay 48.55



2 0 1 7 9 8 9 0

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Bill Date: 02/12/2025



Use above space for address change ONLY.

District: OP08

Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	03/05/2025
TOTAL CHARGES DUE	48.55
Total Charges Due After Due Date	53.55

25
9 - 7699

2316529 OP08
 TWO RIVERS EAST CDD
 2005 PAN AM CIR STE 300
 ROCKY POINT FL 33607-6008





INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	143856
CUSTOMER ID	C3191
PO#	

DATE	2/18/2025
NET TERMS	Net 30
DUE DATE	3/20/2025

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 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Eric Davidson - 12-20-24 SPRINGHILL SUITES LAND : meeting space \$32.63	1	Ea	32.63		32.63
Subtotal					32.63

Subtotal	\$32.63
Tax	\$0.00
Total Due	\$32.63

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 Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2025

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 February 28, 2025
 (In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>GENERAL LONG-TERM DEBT FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>					
Cash - Operating Account	\$ 229,933	\$ -	\$ -	\$ -	\$ 229,933
Due From Developer	19,060	-	-	-	19,060
Due From Other Funds	-	-	817	-	817
Investments:					
Acq. & Const. (Offsite Project)	-	-	154	-	154
Acquisition & Construction Account	-	-	278,577	-	278,577
Reserve Fund	-	1,850,247	-	-	1,850,247
Revenue Fund	-	1,438,216	-	-	1,438,216
Amount Avail In Debt Services	-	-	-	2,480,347	2,480,347
Amount To Be Provided	-	-	-	23,779,653	23,779,653
TOTAL ASSETS	\$ 248,993	\$ 3,288,463	\$ 279,548	\$ 26,260,000	\$ 30,077,004
<u>LIABILITIES</u>					
Accounts Payable	\$ 200	\$ -	\$ -	\$ -	\$ 200
Accounts Payable - Other	1,065	-	-	-	1,065
Bonds Payable - Series 2023	-	-	-	26,260,000	26,260,000
Due To Other Funds	-	817	-	-	817
TOTAL LIABILITIES	1,265	817	-	26,260,000	26,262,082
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	3,287,646	-	-	3,287,646
Capital Projects	-	-	279,548	-	279,548
Unassigned:	247,728	-	-	-	247,728
TOTAL FUND BALANCES	247,728	3,287,646	279,548	-	3,814,922
TOTAL LIABILITIES & FUND BALANCES	\$ 248,993	\$ 3,288,463	\$ 279,548	\$ 26,260,000	\$ 30,077,004

TWO RIVERS EAST
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending February 28, 2025
 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
REVENUES				
Special Assmnts- CDD Collected	\$ -	\$ 52,977	\$ 52,977	0.00%
Developer Contribution	305,625	233,486	(72,139)	76.40%
TOTAL REVENUES	305,625	286,463	(19,162)	93.73%
EXPENDITURES				
Administration				
Supervisor Fees	12,000	3,600	8,400	30.00%
ProfServ-Dissemination Agent	4,200	2,083	2,117	49.60%
ProfServ-Info Technology	600	250	350	41.67%
ProfServ-Recording Secretary	2,400	1,000	1,400	41.67%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	9,500	4,345	5,155	45.74%
District Engineer	9,500	3,207	6,293	33.76%
Administrative Services	4,500	1,875	2,625	41.67%
Management & Accounting Services	9,000	-	9,000	0.00%
District Manager	25,000	11,459	13,541	45.84%
Accounting Services	9,000	3,750	5,250	41.67%
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	250	350	41.67%
Public Officials Insurance	2,475	2,475	-	100.00%
Legal Advertising	3,500	153	3,347	4.37%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	500	700	41.67%
Meeting Expense	4,000	33	3,967	0.83%
Website Administration	1,200	522	678	43.50%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	114,200	37,180	77,020	32.56%

TWO RIVERS EAST
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending February 28, 2025
 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>Other Physical Environment</u>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Contracts-Landscape	125,000	-	125,000	0.00%
Contracts-Aquatic Control	38,000	-	38,000	0.00%
Insurance - General Liability	3,025	2,725	300	90.08%
R&M-Other Landscape	9,000	-	9,000	0.00%
Total Other Physical Environment	181,425	2,725	178,700	1.50%
<u>Contingency</u>				
Misc-Contingency	10,000	1,592	8,408	15.92%
Total Contingency	10,000	1,592	8,408	15.92%
TOTAL EXPENDITURES	305,625	41,497	264,128	13.58%
Excess (deficiency) of revenues				
Over (under) expenditures	-	244,966	244,966	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		2,762		
FUND BALANCE, ENDING		\$ 247,728		

TWO RIVERS EAST
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending February 28, 2025
 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 40,610	\$ 40,610	0.00%
Special Assmnts- CDD Collected	1,845,900	1,867,978	22,078	101.20%
TOTAL REVENUES	1,845,900	1,908,588	62,688	103.40%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	370,000	-	370,000	0.00%
Interest Expense	1,475,900	742,459	733,441	50.31%
Total Debt Service	1,845,900	742,459	1,103,441	40.22%
TOTAL EXPENDITURES	1,845,900	742,459	1,103,441	40.22%
Excess (deficiency) of revenues Over (under) expenditures	-	1,166,129	1,166,129	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		2,121,517		
FUND BALANCE, ENDING		\$ 3,287,646		

TWO RIVERS EAST
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending February 28, 2025
 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 20,796	\$ 20,796	0.00%
TOTAL REVENUES	-	20,796	20,796	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	648,384	(648,384)	0.00%
Total Construction In Progress	-	648,384	(648,384)	0.00%
TOTAL EXPENDITURES	-	648,384	(648,384)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(627,588)	(627,588)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		907,136		
FUND BALANCE, ENDING		\$ 279,548		

Bank Account Statement

Two Rivers East CDD

Bank Account No. 9075
Statement No. 02-25

Statement Date 02/28/25

G/L Account No. 101001 Balance at 02/28/25	229,933.15	Statement Balance	232,654.53
Positive Adjustments	0.00	Outstanding Deposits	0.00
Subtotal	229,933.15	Subtotal	232,654.53
Negative Adjustments	0.00	Outstanding Checks	-2,721.38
Ending G/L Balance	229,933.15	Ending Balance	229,933.15

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Checks							0.00
01/28/2025		1150	BUSINESS OBSERVER, INC.	Payment of Invoice 000276	-153.12	-153.12	0.00
01/28/2025		1152	INFRAMARK LLC	Payment of Invoice 000274	-22.34	-22.34	0.00
01/28/2025		1153	NICHOLAS J. DISTER	Payment of Invoice 000281	-200.00	-200.00	0.00
01/28/2025		1155	STANTEC CONSULTING SERVICES	Payment of Invoice 000275	-1,211.00	-1,211.00	0.00
01/28/2025		1156	STRALEY ROBIN VERICKER	Payment of Invoice 000278	-812.50	-812.50	0.00
01/28/2025		1157	THOMAS R. SPENCE	Payment of Invoice 000277	-200.00	-200.00	0.00
02/05/2025		1158	INFRAMARK LLC	Payment of Invoice 000284	-4,125.00	-4,125.00	0.00
02/05/2025		1159	WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE	Payment of Invoice 000283	-43.35	-43.35	0.00
02/13/2025		1160	INFRAMARK LLC	Check for Vendor V00003	-4,127.76	-4,127.76	0.00
02/13/2025		1161	STRALEY ROBIN VERICKER	Check for Vendor V00005	-765.00	-765.00	0.00
02/21/2025		1162	WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE	Check for Vendor V00037	-48.55	-48.55	0.00
Total Checks					-11,708.62	-11,708.62	0.00
Outstanding Checks							
12/17/24	Payment	1133	RYAN MOTKO	Check for Vendor V00009			-200.00
12/19/24	Payment	1142	RYAN MOTKO	Check for Vendor V00009			-200.00
01/28/25	Payment	1154	RYAN MOTKO	Payment of Invoice 000280			-200.00
02/27/25	Payment	1163	INFRAMARK LLC	Check for Vendor V00003			-32.63
02/27/25	Payment	1164	NICHOLAS J. DISTER	Check for Vendor V00008			-200.00
02/27/25	Payment	1165	RYAN MOTKO	Check for Vendor V00009			-200.00
02/27/25	Payment	1166	STANTEC CONSULTING SERVICES	Check for Vendor V00019			-1,488.75
02/27/25	Payment	1167	THOMAS R. SPENCE	Check for Vendor V00011			-200.00
Total Outstanding Checks							-2,721.38