Two Rivers East
Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2024

Prepared by:

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TWO RIVERS EAST

Balance Sheet

As of October 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
ASSETS					
Cash - Operating Account	$ 11,359	$ -	$ -	$ -	$ 11,359
Due From Other Funds	-	-	817	-	817
Investments:					
Acq. & Const. (Offsite Project)	-	-	151	-	151
Acquisition & Construction Account	-	-	918,368	-	918,368
Interest Account	-	58	-	-	58
Reserve Fund	-	1,850,247	-	-	1,850,247
Revenue Fund	-	807,972	-	-	807,972
Amount Avail In Debt Services	-	-	-	2,480,347	2,480,347
Amount To Be Provided	-	-	-	23,779,653	23,779,653
TOTAL ASSETS	**$ 11,359**	**$ 2,658,277**	**$ 919,336**	**$ 26,260,000**	**$ 29,848,972**
LIABILITIES					
Accounts Payable	$ 35,346	$ -	$ -	$ -	$ 35,346
Accrued Expenses	2,858	-	-	-	2,858
Accounts Payable - Other	4,125	-	-	-	4,125
Bonds Payable - Series 2023	-	-	-	26,260,000	26,260,000
Due To Other Funds	-	817	-	-	817
TOTAL LIABILITIES	**42,329**	**817**	**-**	**26,260,000**	**26,303,146**
FUND BALANCES					
Restricted for:					
Debt Service	-	2,657,460	-	-	2,657,460
Capital Projects	-	-	919,336	-	919,336
Unassigned:	(30,970)	-	-	-	(30,970)
TOTAL FUND BALANCES	**(30,970)**	**2,657,460**	**919,336**	**-**	**3,545,826**
TOTAL LIABILITIES & FUND BALANCES	**$ 11,359**	**$ 2,658,277**	**$ 919,336**	**$ 26,260,000**	**$ 29,848,972**

TWO RIVERS EAST

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2024

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Developer Contribution	$ 305,625	$ -	$ (305,625)	0.00%
TOTAL REVENUES	**305,625**	**-**	**(305,625)**	**0.00%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	-	12,000	0.00%
ProfServ-Dissemination Agent	4,200	-	4,200	0.00%
ProfServ-Info Technology	600	50	550	8.33%
ProfServ-Recording Secretary	2,400	200	2,200	8.33%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	9,500	1,348	8,152	14.19%
District Engineer	9,500	508	8,992	5.35%
Administrative Services	4,500	375	4,125	8.33%
Management & Accounting Services	9,000	417	8,583	4.63%
District Manager	25,000	2,083	22,917	8.33%
Accounting Services	9,000	750	8,250	8.33%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	50	550	8.33%
Public Officials Insurance	2,475	-	2,475	0.00%
Legal Advertising	3,500	-	3,500	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	100	1,100	8.33%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	100	1,100	8.33%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	1,675	(1,500)	957.14%
Total Administration	114,200	9,156	105,044	8.02%
Other Physical Environment				
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	-	3,025	0.00%
R&M-Other Landscape	9,000	-	9,000	0.00%
Total Other Physical Environment	181,425	-	181,425	0.00%

TWO RIVERS EAST

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2024

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Contingency				
Misc-Contingency	10,000	-	10,000	0.00%
Total Contingency	10,000	-	10,000	0.00%
TOTAL EXPENDITURES	**305,625**	**9,156**	**296,469**	**3.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	(9,156)	(9,156)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**(21,814)**		
FUND BALANCE, ENDING		**$ (30,970)**		

TWO RIVERS EAST

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 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
REVENUES				
Interest - Investments	$ -	$ 8,267	$ 8,267	0.00%
Special Assmnts- CDD Collected	1,845,900	527,676	(1,318,224)	28.59%
TOTAL REVENUES	**1,845,900**	**535,943**	**(1,309,957)**	**29.03%**
EXPENDITURES				
Debt Service				
Principal Debt Retirement	370,000	-	370,000	0.00%
Interest Expense	1,475,900	-	1,475,900	0.00%
Total Debt Service	1,845,900	-	1,845,900	0.00%
TOTAL EXPENDITURES	**1,845,900**	**-**	**1,845,900**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	535,943	535,943	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**2,121,517**		
FUND BALANCE, ENDING		**$ 2,657,460**		

TWO RIVERS EAST

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 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
REVENUES				
Interest - Investments	$ -	$ 12,200	$ 12,200	0.00%
TOTAL REVENUES	**-**	**12,200**	**12,200**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	12,200	12,200	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**907,136**		
FUND BALANCE, ENDING		**$ 919,336**		

Bank Account Statement

Two Rivers East CDD

Bank Account No.	9075		
Statement No.	10-24	**Statement Date**	10/31/2024

G/L Account No. 101001 Balance	11,359.10	**Statement Balance**	17,051.24
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	17,051.24
Subtotal	11,359.10	**Outstanding Checks**	-5,692.14
Negative Adjustments	0.00	**Ending Balance**	11,359.10
Ending G/L Balance	11,359.10		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
						0.00
Total Deposits						0.00
Checks						
						0.00
10/16/2024	Payment	1095	Check for Vendor V00012	-944.00	-944.00	0.00
10/16/2024	Payment	1096	Check for Vendor V00032	-4,256.13	-4,256.13	0.00
10/21/2024	Payment	1117	Check for Vendor V00014	-200.00	-200.00	0.00
10/21/2024	Payment	1119	Check for Vendor V00015	-200.00	-200.00	0.00
10/21/2024	Payment	1122	Check for Vendor V00019	-1,890.00	-1,890.00	0.00
10/21/2024	Payment	1123	Check for Vendor V00005	-2,023.14	-2,023.14	0.00
10/21/2024	Payment	1124	Check for Vendor V00032	-4,256.13	-4,256.13	0.00
10/21/2024	Payment	1125	Check for Vendor V00011	-200.00	-200.00	0.00
Total Checks				-13,969.40	-13,969.40	0.00
Adjustments						
Total Adjustments						
Outstanding Checks						
10/21/2024	Payment	1118	Check for Vendor V00003			-4,609.64
10/21/2024	Payment	1120	Check for Vendor V00008			-200.00
10/21/2024	Payment	1121	Check for Vendor V00009			-200.00
10/25/2024	Payment	1126	Check for Vendor V00006			-175.00
10/25/2024	Payment	1127	Check for Vendor V00019			-507.50
Total Outstanding Checks						-5,692.14
Outstanding Deposits						
Total Outstanding Deposits						