

Two Rivers North Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2022



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

Two Rivers North CDD
Balance Sheet
As of 4/30/2022

(In Whole Numbers)

		General Fund	Total
	Assets		
10101	Cash - Operating Account	200.00	200.00
10112	Revenue Account - Series 2022	0.00	1.00
10113	Principal and Interest Account Series 2022 (2001)	0.00	0.00
10114	Revenue Account - Series 2022	0.00	100,000.00
10115	Prepayment Subaccount Series 2022 (2003)	0.00	100,000.00
10116	Acq. & Cons-Amenity Project Subacct Series 2022 (2004)	0.00	1,460,822.00
10117	Acq. & Cons-Offsite Project Subacct Series 2022 (2005)	0.00	3,084,757.00
10118	Acquisition & Construction Acct Series 2022 (2006)	0.00	1,625,915.00
10119	Costs of Issurance Account Series 2022 (2007)	<u>0.00</u>	<u>20,000.00</u>
	Total Assets	<u>200.00</u>	<u>6,391,695.00</u>
	Liabilities		
20200	Accounts Payable	<u>3,571.00</u>	<u>3,571.00</u>
	Total Liabilities	<u>3,571.00</u>	<u>3,571.00</u>
	Fund Equity & Other Credits Contributed Capital	(3,371.00)	6,388,124.00
	Total Liabilities & Fund Equity	<u>200.00</u>	<u>6,391,695.00</u>

Two Rivers North CDD
Statement of Revenues, Expenditures & Changes in Fund Balance
001 - General Fund
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts - Off Tax Roll	475,667	0	(475,667)	(100)%
Contributions & Donations From Private Sources				
Developer Fundings	0	15,000	15,000	0 %
Total Revenues	475,667	15,000	(460,667)	(97)%
Expenditures				
Legislative				
Supervisor Fees	10,000	1,600	8,400	84 %
Financial & Administrative				
Administration Services	3,750	0	3,750	100 %
District Manager	20,833	0	20,833	100 %
District Engineer	9,500	0	9,500	100 %
Recording Secretary	2,000	0	2,000	100 %
Organizational Meeting/Initial Set Up	4,000	0	4,000	100 %
Construction Accounting	4,500	0	4,500	100 %
Dissemination Services	2,083	0	2,083	100 %
Financial & Revenue Collections	2,625	0	2,625	100 %
Rentals and Leases	500	0	500	100 %
Office Supplies	100	107	(7)	(7)%
Technology Services	500	0	500	100 %
Accounting Services	10,000	0	10,000	100 %
Postage, Phone, Faxes & Copies	500	0	500	100 %
Public Officials Insurance	2,500	0	2,500	100 %
Legal Advertising	3,500	3,598	(98)	(3)%
Bank Fees	200	68	132	66 %
Dues, Licenses and Fees	175	0	175	100 %
Miscellaneous Fees	250	0	250	100 %
Website Development & Maintenance	2,000	0	2,000	100 %
ADA Website Set Up/Compliance	1,800	2,900	(1,100)	(61)%
Legal Counsel				
District Counsel	9,500	9,808	(308)	(3)%
Electric Utility Services				
Electric Utility Services - Streetlights	75,000	0	75,000	100 %
Electric Utility Services - All Others	12,000	0	12,000	100 %
Garbage/Solid Waste Services				
Garbage Recreation Center	2,800	0	2,800	100 %
Water-Sewer Combination Services				
Water Utility Services	4,500	0	4,500	100 %
Stormwater Control				
Aquatic Maintenance	17,500	0	17,500	100 %
Aquatic Plant Replacement	500	0	500	100 %
Other Physical Environment				
General Liability Insurance	3,200	0	3,200	100 %
Property & Casualty Insurance	22,500	0	22,500	100 %

Two Rivers North CDD
Statement of Revenues, Expenditures & Changes in Fund Balance
001 - General Fund
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Entry & Wall Maintenance	1,500	0	1,500	100 %
Landscape Maintenance	140,000	0	140,000	100 %
Miscellaneous Landscape	5,000	0	5,000	100 %
Plant Replacement Program	10,000	0	10,000	100 %
Irrigation Maintenance	5,000	0	5,000	100 %
Landscape Mulch	18,500	0	18,500	100 %
Landscape Annuals	14,000	0	14,000	100 %
Road & Street Facilities				
Pavement & Drainage Maintenance	1,500	0	1,500	100 %
Parks and Recreation				
Field Services	12,000	0	12,000	100 %
Facility Maintenance	7,500	0	7,500	100 %
Playground Equipment Maintenance	300	0	300	100 %
Pool Service Contract	12,000	0	12,000	100 %
Pool Repairs	2,500	0	2,500	100 %
Pool Permits	350	0	350	100 %
Facility A/C Maintenance	1,000	0	1,000	100 %
Access Control Maintenance	2,000	0	2,000	100 %
Event Services & Supplies	500	0	500	100 %
Telephone / Internet Services	950	0	950	100 %
Facility Janitorial Services	7,500	0	7,500	100 %
Facility Janitorial Supplies	750	0	750	100 %
Dog Waste Station Service and Supplies	1,500	0	1,500	100 %
Contingency				
Miscellaneous Contingency	2,500	0	2,500	100 %
Total Expenditures	<u>475,667</u>	<u>18,080</u>	<u>457,586</u>	<u>96 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(3,080)</u>	<u>(3,080)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(3,080)</u>	<u>(3,080)</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>(3,080)</u>	<u>(3,080)</u>	<u>0 %</u>

Two Rivers North CDD
Statement of Revenues, Expenditures & Changes in Fund Balance
204 - Debt Service Fund - Series 2022
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0 %
Total Revenues	0	1	1	0 %
Excess of Revenues Over (Under) Expenditures	0	1	1	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	1	1	0 %
Fund Balance - End of Period	0	1	1	0 %

Two Rivers North CDD
Statement of Revenues, Expenditures & Changes in Fund Balance
304 - Capital Projects Fund - Series 2022
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	69	69	0 %
Total Revenues	0	69	69	0 %
Expenditures				
Financial & Administrative				
Underwriters Discount	0	84,000	(84,000)	0 %
Total Expenditures	0	84,000	(84,000)	0 %
Excess of Revenues Over (Under) Expenditures	0	(83,931)	(83,931)	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(83,931)	(83,931)	0 %
Fund Balance - End of Period	0	(83,931)	(83,931)	0 %

Two Rivers North CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 04/30/2022
Reconciliation Date: 4/30/2022
Status: Locked

Bank Balance	799.52
Less Outstanding Checks/Vouchers	600.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	199.52
Balance Per Books	<u>199.52</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Two Rivers North CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 04/30/2022
Reconciliation Date: 4/30/2022
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1005	4/21/2022	System Generated Check/Voucher	200.00	Nicholas J. Dister
1006	4/21/2022	System Generated Check/Voucher	200.00	Ryan Motko
1008	4/21/2022	System Generated Check/Voucher	200.00	Thomas R. Spence
Outstanding Checks/Vouchers			600.00	

Two Rivers North CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1000	3/24/2022	System Generated Check/Voucher	2,900.00	ADA Site Compliance
1001	3/24/2022	System Generated Check/Voucher	7,128.00	Straley Robin Vericker
1002	3/24/2022	System Generated Check/Voucher	3,597.60	Times Publishing Company
022	4/21/2022	SERVICE CHARGES - PRIOR PERIOD 4/21/22	21.56	
1003	4/21/2022	System Generated Check/Voucher	107.32	Kaeser & Blair Incorporated
1004	4/21/2022	System Generated Check/Voucher	200.00	Kelly Ann Evans
1007	4/21/2022	System Generated Check/Voucher	200.00	Steven K. Luce
Cleared Checks/Vouchers			14,154.48	