

# **Two Rivers West Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
January 31, 2024

Prepared by:



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**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 2024

*(In Whole Numbers)*

| ACCOUNT DESCRIPTION                | GENERAL<br>FUND  | SERIES 2022<br>DEBT SERVICE<br>FUND | SERIES 2022<br>(PROJECT)<br>DEBT SERVICE<br>FUND | SERIES 2023<br>DEBT SERVICE<br>FUND | SERIES 2022<br>CAPITAL<br>PROJECTS<br>FUND | SERIES 2022<br>(PROJECT)<br>CAPITAL<br>PROJECTS<br>FUND | SERIES 2023<br>(PROJECT)<br>CAPITAL<br>PROJECTS<br>FUND | GENERAL<br>LONG-TERM<br>DEBT FUND | TOTAL                |
|------------------------------------|------------------|-------------------------------------|--|-------------------------------------|--|---|---|-----------------------------------|----------------------|
|                                    |                  |                                     |  |                                     |  |   |   |                                   |                      |
| <b>ASSETS</b>                      |                  |                                     |  |                                     |  |   |   |                                   |                      |
| Cash - Operating Account           | \$ 24,563        | \$ -                                | \$ -   | \$ -                                | \$ -                                       | \$ -  | \$ -  | \$ -                              | \$ 24,563            |
| Cash in Transit                    | -                | 428,273                             | -  | -                                   | -  | -   | -   | -                                 | 428,273              |
| Due From Other Funds               | -                | -                                   | -  | -                                   | 2,239,347                                  | -   | -   | -                                 | 2,239,347            |
| Investments:                       |                  |                                     |  |                                     |  |   |   |                                   |                      |
| Acq. & Const. (Offsite Project)    | -                | -                                   | -  | -                                   | -  | 1,916   | -   | -                                 | 1,916                |
| Acquisition & Construction Account | -                | -                                   | -  | -                                   | -  | -   | 58,265  | -                                 | 58,265               |
| Cost of Issuance Fund              | -                | -                                   | -  | -                                   | -  | -   | 229   | -                                 | 229                  |
| Interest Account                   | -                | -                                   | -  | -                                   | -  | 624,182   | -   | -                                 | 624,182              |
| Redemption Fund                    | -                | 2,230,741                           | -  | -                                   | -  | -   | -   | -                                 | 2,230,741            |
| Reserve Fund                       | -                | -                                   | 1,439,687  | 834,484                             | -  | -   | -   | -                                 | 2,274,171            |
| Revenue Fund                       | -                | -                                   | 55,536   | 640,558                             | -  | -   | -   | -                                 | 696,094              |
| Amount Avail In Debt Services      | -                | -                                   | -  | -                                   | -  | -   | -   | 13,612,178                        | 13,612,178           |
| Amount To Be Provided              | -                | -                                   | -  | -                                   | -  | -   | -   | 17,407,822                        | 17,407,822           |
| <b>TOTAL ASSETS</b>                | <b>\$ 24,563</b> | <b>\$ 2,659,014</b>                 | <b>\$ 1,495,223</b>                              | <b>\$ 1,475,042</b>                 | <b>\$ 2,239,347</b>                        | <b>\$ 626,098</b>                                       | <b>\$ 58,494</b>  | <b>\$ 31,020,000</b>              | <b>\$ 39,597,781</b> |
| <b>LIABILITIES</b>                 |                  |                                     |  |                                     |  |   |   |                                   |                      |
| Accounts Payable                   | \$ 30,258        | \$ -                                | \$ -   | \$ -                                | \$ -                                       | \$ -  | \$ -  | \$ -                              | \$ 30,258            |
| Bonds Payable - Series 2023        | -                | -                                   | -  | -                                   | -  | -   | -   | 11,270,000                        | 11,270,000           |
| Due To Other Funds                 | -                | 2,230,389                           | 466  | -                                   | -  | 8,492   | -   | -                                 | 2,239,347            |
| Revenue Bonds Payable-LT           | -                | -                                   | -  | -                                   | -  | -   | -   | 19,750,000                        | 19,750,000           |
| <b>TOTAL LIABILITIES</b>           | <b>30,258</b>    | <b>2,230,389</b>                    | <b>466</b>                                       | <b>-</b>                            | <b>-</b>                                   | <b>8,492</b>  | <b>-</b>  | <b>31,020,000</b>                 | <b>33,289,605</b>    |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 2024

*(In Whole Numbers)*

| ACCOUNT DESCRIPTION                          | GENERAL<br>FUND  | SERIES 2022<br>DEBT SERVICE<br>FUND | SERIES 2022<br>(PROJECT)<br>DEBT SERVICE<br>FUND | SERIES 2023<br>DEBT SERVICE<br>FUND | SERIES 2022<br>CAPITAL<br>PROJECTS<br>FUND | SERIES 2022                              | SERIES 2023                              | GENERAL<br>LONG-TERM<br>DEBT FUND | TOTAL                |
|--|------------------|-------------------------------------|--|-------------------------------------|--|--|--|-----------------------------------|----------------------|
|  |                  |                                     |  |                                     |  | (PROJECT)<br>CAPITAL<br>PROJECTS<br>FUND | (PROJECT)<br>CAPITAL<br>PROJECTS<br>FUND |                                   |                      |
| <b>FUND BALANCES</b>                         |                  |                                     |  |                                     |  |  |  |                                   |                      |
| Restricted for:                              |                  |                                     |  |                                     |  |  |  |                                   |                      |
| Debt Service                                 | -                | 428,625                             | 1,494,757  | 1,475,042                           | -  | -  | -  | -                                 | 3,398,424            |
| Capital Projects                             | -                | -                                   | -  | -                                   | 2,239,347                                  | 617,606                                  | 58,494                                   | -                                 | 2,915,447            |
| Unassigned:                                  | (5,695)          | -                                   | -  | -                                   | -  | -  | -  | -                                 | (5,695)              |
| <b>TOTAL FUND BALANCES</b>                   | <b>(5,695)</b>   | <b>428,625</b>                      | <b>1,494,757</b>                                 | <b>1,475,042</b>                    | <b>2,239,347</b>                           | <b>617,606</b>                           | <b>58,494</b>                            | <b>-</b>                          | <b>6,308,176</b>     |
| <b>TOTAL LIABILITIES &amp; FUND BALANCES</b> | <b>\$ 24,563</b> | <b>\$ 2,659,014</b>                 | <b>\$ 1,495,223</b>                              | <b>\$ 1,475,042</b>                 | <b>\$ 2,239,347</b>                        | <b>\$ 626,098</b>                        | <b>\$ 58,494</b>                         | <b>\$ 31,020,000</b>              | <b>\$ 39,597,781</b> |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**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<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--------------------------------|-----------------------------|------------------------|-----------------------------|--|
| <b>REVENUES</b>                |                             |                        |                             |  |
| Special Assmnts- CDD Collected | -                           | 68,135                 | 68,135                      | 0.00%                                  |
| Developer Contribution         | 201,125                     | 22,243                 | (178,882)                   | 11.06%                                 |
| Developer Contribution - CIP   | -                           | 1,260,352              | 1,260,352                   | 0.00%                                  |
| <b>TOTAL REVENUES</b>          | <b>201,125</b>              | <b>1,350,730</b>       | <b>1,149,605</b>            | <b>671.59%</b>                         |

**EXPENDITURES**

**Administration**

|                                  |                |               |               |               |
|----------------------------------|----------------|---------------|---------------|---------------|
| Supervisor Fees                  | 3,000          | 1,800         | 1,200         | 60.00%        |
| ProfServ-Dissemination Agent     | 4,200          | 1,667         | 2,533         | 39.69%        |
| ProfServ-Info Technology         | 600            | 150           | 450           | 25.00%        |
| ProfServ-Recording Secretary     | 2,400          | 650           | 1,750         | 27.08%        |
| ProfServ-Tax Collector           | 1,200          | -             | 1,200         | 0.00%         |
| ProfServ-Trustee Fees            | 6,500          | -             | 6,500         | 0.00%         |
| District Counsel                 | 9,500          | 4,730         | 4,770         | 49.79%        |
| District Engineer                | 9,500          | 3,621         | 5,879         | 38.12%        |
| Administrative Services          | 4,500          | 1,500         | 3,000         | 33.33%        |
| Management & Accounting Services | 9,000          | 250           | 8,750         | 2.78%         |
| District Manager                 | 25,000         | 8,333         | 16,667        | 33.33%        |
| Accounting Services              | 9,000          | 3,100         | 5,900         | 34.44%        |
| Auditing Services                | 6,000          | -             | 6,000         | 0.00%         |
| Website Compliance               | 1,800          | 1,500         | 300           | 83.33%        |
| Postage, Phone, Faxes, Copies    | 500            | 8             | 492           | 1.60%         |
| Rentals & Leases                 | 600            | 250           | 350           | 41.67%        |
| Public Officials Insurance       | 5,000          | -             | 5,000         | 0.00%         |
| Legal Advertising                | 3,500          | 305           | 3,195         | 8.71%         |
| Bank Fees                        | 200            | -             | 200           | 0.00%         |
| Meeting Expense                  | 4,000          | -             | 4,000         | 0.00%         |
| Website Administration           | 1,200          | 300           | 900           | 25.00%        |
| Miscellaneous Expenses           | 250            | -             | 250           | 0.00%         |
| Office Supplies                  | 100            | -             | 100           | 0.00%         |
| Dues, Licenses, Subscriptions    | 175            | 175           | -             | 100.00%       |
| <b>Total Administration</b>      | <b>107,725</b> | <b>28,339</b> | <b>79,386</b> | <b>26.31%</b> |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**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<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| <b><u>Stormwater Control</u></b>             |                             |                        |                             |  |
| Aquatic Maintenance                          | 38,000                      | -                      | 38,000                      | 0.00%                                  |
| <b>Total Stormwater Control</b>              | <b>38,000</b>               | <b>-</b>               | <b>38,000</b>               | <b>0.00%</b>                           |
| <b><u>Other Physical Environment</u></b>     |                             |                        |                             |  |
| Insurance - General Liability                | 5,000                       | -                      | 5,000                       | 0.00%                                  |
| R&M-Other Landscape                          | 9,000                       | -                      | 9,000                       | 0.00%                                  |
| R&M-Bush Hogging                             | 6,400                       | -                      | 6,400                       | 0.00%                                  |
| Landscape Maintenance                        | 25,000                      | -                      | 25,000                      | 0.00%                                  |
| <b>Total Other Physical Environment</b>      | <b>45,400</b>               | <b>-</b>               | <b>45,400</b>               | <b>0.00%</b>                           |
| <b><u>Contingency</u></b>                    |                             |                        |                             |  |
| Misc-Contingency                             | 10,000                      | -                      | 10,000                      | 0.00%                                  |
| <b>Total Contingency</b>                     | <b>10,000</b>               | <b>-</b>               | <b>10,000</b>               | <b>0.00%</b>                           |
| <b><u>Construction In Progress</u></b>       |                             |                        |                             |  |
| Construction in Progress                     | -                           | 1,260,351              | (1,260,351)                 | 0.00%                                  |
| <b>Total Construction In Progress</b>        | <b>-</b>                    | <b>1,260,351</b>       | <b>(1,260,351)</b>          | <b>0.00%</b>                           |
| <b>TOTAL EXPENDITURES</b>                    | <b>201,125</b>              | <b>1,288,690</b>       | <b>(1,087,565)</b>          | <b>640.74%</b>                         |
| Excess (deficiency) of revenues              |                             |                        |                             |  |
| Over (under) expenditures                    | -                           | 62,040                 | 62,040                      | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b> |                             | <b>(67,735)</b>        |                             |  |
| <b>FUND BALANCE, ENDING</b>                  |                             | <b>\$ (5,695)</b>      |                             |  |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Series 2022 Debt Service Fund (200)  
*(In Whole Numbers)*

| ACCOUNT DESCRIPTION                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL   | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--|-----------------------------|--------------------------|-----------------------------|--|
| <b><u>REVENUES</u></b>                       |                             |                          |                             |  |
| Special Assmnts- CDD Collected               | \$ -                        | \$ 428,273               | \$ 428,273                  | 0.00%                                  |
| <b>TOTAL REVENUES</b>                        | <b>-</b>                    | <b>428,273</b>           | <b>428,273</b>              | <b>0.00%</b>                           |
| <b><u>EXPENDITURES</u></b>                   |                             |                          |                             |  |
| <b>TOTAL EXPENDITURES</b>                    | <b>-</b>                    | <b>-</b>                 | <b>-</b>                    | <b>0.00%</b>                           |
| Excess (deficiency) of revenues              |                             |                          |                             |  |
| Over (under) expenditures                    | -                           | 428,273                  | 428,273                     | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b> |                             | <b>352</b>               |                             |  |
| <b>FUND BALANCE, ENDING</b>                  |                             | <b><u>\$ 428,625</u></b> |                             |  |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Series 2022 (Project) Debt Service Fund (201)  
*(In Whole Numbers)*

| ACCOUNT DESCRIPTION                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| <b><u>REVENUES</u></b>                       |                             |                        |                             |  |
| Interest - Investments                       | \$ -                        | \$ 27,591              | \$ 27,591                   | 0.00%                                  |
| Special Assmnts- CDD Collected               | 828,423                     | 232,008                | (596,415)                   | 28.01%                                 |
| <b>TOTAL REVENUES</b>                        | <b>828,423</b>              | <b>259,599</b>         | <b>(568,824)</b>            | <b>31.34%</b>                          |
| <b><u>EXPENDITURES</u></b>                   |                             |                        |                             |  |
| <b><u>Debt Service</u></b>                   |                             |                        |                             |  |
| Principal Debt Retirement                    | 80,000                      | -                      | 80,000                      | 0.00%                                  |
| Interest Expense                             | 748,423                     | 594,744                | 153,679                     | 79.47%                                 |
| <b>Total Debt Service</b>                    | <b>828,423</b>              | <b>594,744</b>         | <b>233,679</b>              | <b>71.79%</b>                          |
| <b>TOTAL EXPENDITURES</b>                    | <b>828,423</b>              | <b>594,744</b>         | <b>233,679</b>              | <b>71.79%</b>                          |
| Excess (deficiency) of revenues              |                             |                        |                             |  |
| Over (under) expenditures                    | -                           | (335,145)              | (335,145)                   | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b> |                             | <b>1,829,902</b>       |                             |  |
| <b>FUND BALANCE, ENDING</b>                  |                             | <b>\$ 1,494,757</b>    |                             |  |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Series 2023 Debt Service Fund (202)  
*(In Whole Numbers)*

| ACCOUNT DESCRIPTION                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| <b><u>REVENUES</u></b>                       |                             |                        |                             |  |
| Interest - Investments                       | \$ -                        | \$ 12,131              | \$ 12,131                   | 0.00%                                  |
| Special Assmnts- CDD Collected               | 1,444,488                   | 631,936                | (812,552)                   | 43.75%                                 |
| <b>TOTAL REVENUES</b>                        | <b>1,444,488</b>            | <b>644,067</b>         | <b>(800,421)</b>            | <b>44.59%</b>                          |
| <b><u>EXPENDITURES</u></b>                   |                             |                        |                             |  |
| <b><u>Debt Service</u></b>                   |                             |                        |                             |  |
| Principal Debt Retirement                    | 255,000                     | -                      | 255,000                     | 0.00%                                  |
| Interest Expense                             | 1,189,488                   | -                      | 1,189,488                   | 0.00%                                  |
| <b>Total Debt Service</b>                    | <b>1,444,488</b>            | <b>-</b>               | <b>1,444,488</b>            | <b>0.00%</b>                           |
| <b>TOTAL EXPENDITURES</b>                    | <b>1,444,488</b>            | <b>-</b>               | <b>1,444,488</b>            | <b>0.00%</b>                           |
| Excess (deficiency) of revenues              |                             |                        |                             |  |
| Over (under) expenditures                    | -                           | 644,067                | 644,067                     | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b> |                             | <b>830,975</b>         |                             |  |
| <b>FUND BALANCE, ENDING</b>                  |                             | <b>\$ 1,475,042</b>    |                             |  |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Series 2022 Capital Projects Fund (300)  
*(In Whole Numbers)*

| ACCOUNT DESCRIPTION  | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL     | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--|-----------------------------|----------------------------|-----------------------------|--|
| <b><u>REVENUES</u></b>                                       |                             |                            |                             |  |
| <b>TOTAL REVENUES</b>  | -                           | -                          | -                           | <b>0.00%</b>                           |
| <b><u>EXPENDITURES</u></b>                                   |                             |                            |                             |  |
| <b>TOTAL EXPENDITURES</b>                                    | -                           | -                          | -                           | <b>0.00%</b>                           |
| Excess (deficiency) of revenues<br>Over (under) expenditures | -                           | -                          | -                           | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>                 |                             | <b>2,239,347</b>           |                             |  |
| <b>FUND BALANCE, ENDING</b>                                  |                             | <b><u>\$ 2,239,347</u></b> |                             |  |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Series 2022 (Project) Capital Projects Fund (301)  
*(In Whole Numbers)*

| ACCOUNT DESCRIPTION                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| <b><u>REVENUES</u></b>                       |                             |                        |                             |  |
| Interest - Investments                       | \$ -                        | \$ 14,964              | \$ 14,964                   | 0.00%                                  |
| <b>TOTAL REVENUES</b>                        | <b>-</b>                    | <b>14,964</b>          | <b>14,964</b>               | <b>0.00%</b>                           |
| <b><u>EXPENDITURES</u></b>                   |                             |                        |                             |  |
| <b><u>Construction In Progress</u></b>       |                             |                        |                             |  |
| Construction in Progress                     | -                           | 342,164                | (342,164)                   | 0.00%                                  |
| <b>Total Construction In Progress</b>        | <b>-</b>                    | <b>342,164</b>         | <b>(342,164)</b>            | <b>0.00%</b>                           |
| <b>TOTAL EXPENDITURES</b>                    | <b>-</b>                    | <b>342,164</b>         | <b>(342,164)</b>            | <b>0.00%</b>                           |
| Excess (deficiency) of revenues              |                             |                        |                             |  |
| Over (under) expenditures                    | -                           | (327,200)              | (327,200)                   | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b> |                             | <b>944,806</b>         |                             |  |
| <b>FUND BALANCE, ENDING</b>                  |                             | <b>\$ 617,606</b>      |                             |  |

**TWO RIVERS WEST COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2024  
Series 2023 (Project) Capital Projects Fund (302)  
*(In Whole Numbers)*

| ACCOUNT DESCRIPTION                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) | YTD ACTUAL<br>AS A % OF<br>ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| <b><u>REVENUES</u></b>                       |                             |                        |                             |  |
| Interest - Investments                       | \$ -                        | \$ 58,494              | \$ 58,494                   | 0.00%                                  |
| Special Assmnts- CDD Collected               | -                           | 758,160                | 758,160                     | 0.00%                                  |
| <b>TOTAL REVENUES</b>                        | <b>-</b>                    | <b>816,654</b>         | <b>816,654</b>              | <b>0.00%</b>                           |
| <b><u>EXPENDITURES</u></b>                   |                             |                        |                             |  |
| <b><u>Administration</u></b>                 |                             |                        |                             |  |
| ProfServ-Info Technology                     | -                           | 3,500                  | (3,500)                     | 0.00%                                  |
| District Engineer                            | -                           | 5,000                  | (5,000)                     | 0.00%                                  |
| District Manager                             | -                           | 38,500                 | (38,500)                    | 0.00%                                  |
| <b>Total Administration</b>                  | <b>-</b>                    | <b>47,000</b>          | <b>(47,000)</b>             | <b>0.00%</b>                           |
| <b><u>Construction In Progress</u></b>       |                             |                        |                             |  |
| Construction in Progress                     | -                           | 10,707,502             | (10,707,502)                | 0.00%                                  |
| <b>Total Construction In Progress</b>        | <b>-</b>                    | <b>10,707,502</b>      | <b>(10,707,502)</b>         | <b>0.00%</b>                           |
| <b>TOTAL EXPENDITURES</b>                    | <b>-</b>                    | <b>10,754,502</b>      | <b>(10,754,502)</b>         | <b>0.00%</b>                           |
| Excess (deficiency) of revenues              |                             |                        |                             |  |
| Over (under) expenditures                    | -                           | (9,937,848)            | (9,937,848)                 | 0.00%                                  |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b> |                             | <b>9,996,342</b>       |                             |  |
| <b>FUND BALANCE, ENDING</b>                  |                             | <b>\$ 58,494</b>       |                             |  |

# TWO RIVERS WEST CDD

## Bank Reconciliation

Bank Account No. 5637 TRUIST - GF Operating  
 Statement No. 01-24  
 Statement Date 1/31/2024

|                             |           |                             |            |
|-----------------------------|-----------|-----------------------------|------------|
| <b>G/L Balance (LCY)</b>    | 24,562.93 | <b>Statement Balance</b>    | 459,444.02 |
| <b>G/L Balance</b>          | 24,562.93 | <b>Outstanding Deposits</b> | 0.00       |
| <b>Positive Adjustments</b> | 0.00      |                             |            |
|                             | <hr/>     |                             |            |
| <b>Subtotal</b>             | 24,562.93 | <b>Subtotal</b>             | 459,444.02 |
| <b>Negative Adjustments</b> | 0.00      | <b>Outstanding Checks</b>   | 434,881.09 |
|                             | <hr/>     | <b>Differences</b>          | 0.00       |
| <b>Ending G/L Balance</b>   | 24,562.93 | <b>Ending Balance</b>       | 24,562.93  |
| <b>Difference</b>           | 0.00      |                             |            |

| Posting Date              | Document Type | Document No. | Description               | Amount         | Cleared Amount | Difference |
|---------------------------|---------------|--------------|---------------------------|----------------|----------------|------------|
| <b>Checks</b>             |               |              |                           |                |                |            |
| 1/18/2024                 | Payment       | 1081         | CARLOS DE LA OSSA         | 400.00         | 400.00         | 0.00       |
| 1/18/2024                 | Payment       | 1082         | INFRAMARK LLC             | 24,502.54      | 24,502.54      | 0.00       |
| 1/18/2024                 | Payment       | 1083         | MICHAEL TODD RAINER       | 400.00         | 400.00         | 0.00       |
| 1/18/2024                 | Payment       | 1086         | STANTEC CONSULTING        | 809.00         | 809.00         | 0.00       |
| 1/18/2024                 | Payment       | 1087         | STRALEY ROBIN VERICKER    | 4,627.50       | 4,627.50       | 0.00       |
| 1/18/2024                 | Payment       | 1088         | THOMAS R. SPENCE          | 400.00         | 400.00         | 0.00       |
| 1/24/2024                 | Payment       | 1090         | CARLOS DE LA OSSA         | 400.00         | 400.00         | 0.00       |
| 1/24/2024                 | Payment       | 1091         | MICHAEL TODD RAINER       | 400.00         | 400.00         | 0.00       |
| 1/24/2024                 | Payment       | 1094         | THOMAS R. SPENCE          | 400.00         | 400.00         | 0.00       |
| 1/24/2024                 | Payment       | 1097         | STANTEC CONSULTING        | 3,620.50       | 3,620.50       | 0.00       |
| 1/24/2024                 | Payment       | 1098         | STRALEY ROBIN VERICKER    | 1,732.50       | 1,732.50       | 0.00       |
| Total Checks              |               |              |                           | 37,692.04      | 37,692.04      | 0.00       |
| <b>Deposits</b>           |               |              |                           |                |                |            |
| 1/3/2024                  |               | JE000229     | CK#75178#### - DS and O&M | G/L 451,662.42 | 451,662.42     | 0.00       |
| 1/3/2024                  |               | JE000230     | CK#90354116##### - O&M    | G/L 9,423.41   | 9,423.41       | 0.00       |
| 1/8/2024                  |               | JE000244     | CK#581029679##### - O&M   | G/L 11,574.73  | 11,574.73      | 0.00       |
| 1/25/2024                 |               | JE000312     | CK#1461### - O&M          | G/L 16,760.42  | 16,760.42      | 0.00       |
| 1/30/2024                 |               | JE000313     | CK#581029751##### - O&M   | G/L 6,573.65   | 6,573.65       | 0.00       |
| Total Deposits            |               |              |                           | 495,994.63     | 495,994.63     | 0.00       |
| <b>Outstanding Checks</b> |               |              |                           |                |                |            |
| 1/18/2024                 | Payment       | 1084         | NICHOLAS J. DISTER        | 400.00         | 0.00           | 400.00     |
| 1/18/2024                 | Payment       | 1085         | RYAN MOTKO                | 400.00         | 0.00           | 400.00     |
| 1/24/2024                 | Payment       | 1089         | TWO RIVERS WEST CDD       | 428,272.76     | 0.00           | 428,272.76 |
| 1/24/2024                 | Payment       | 1092         | NICHOLAS J. DISTER        | 200.00         | 0.00           | 200.00     |
| 1/24/2024                 | Payment       | 1093         | RYAN MOTKO                | 400.00         | 0.00           | 400.00     |
| 1/24/2024                 | Payment       | 1095         | ADA SITE COMPLIANCE       | 1,500.00       | 0.00           | 1,500.00   |
| 1/24/2024                 | Payment       | 1096         | INFRAMARK LLC             | 3,708.33       | 0.00           | 3,708.33   |

# TWO RIVERS WEST CDD

Bank Reconciliation

| Posting Date | Document Type | Document No. | Description                   | Amount     | Cleared Amount | Difference |
|--------------|---------------|--------------|-------------------------------|------------|----------------|------------|
|              |               |              | Total Outstanding Checks..... | 434,881.09 |                | 434,881.09 |