

	C	J	K	L	M	N
67	TWO RIVERS HOMEOWNERS ASSOCIATION					
68	Balance Sheet					
69						
70	ASSETS	12/31/24				9/30/25
71	Current Assets:					
72	Bank Account- Operating	126,728				54,823
73	Bank Account- Reserve	148,166				48,302
74	Edward Jones - Holding Investment Account					5
75	Federated Hermes Trust Bonds					100,511
77	Total Cash in Bank	274,894				203,641
78						
79	Accounts Receivable	14,077				14,888
80	Other Receivables	0				0
81	Allowance for Doubtful Accounts	(3,840)				(3,840)
83	TOTAL ASSETS	285,131				214,690
84						
85	LIABILITIES & NET ASSETS					
86	Liabilities:					
87	Accounts Payable	132,947				29,545
89	Total Liabilities	132,947				29,545
90						
91	Net Assets					
92	Working Capital Reserve	50,895				50,895
93	Fund Balance	101,289				134,249
95	Total Net Assets	152,184				185,144
96						
97	Total Liabilities & Net Assets	285,131				214,690
98	No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.	=				=

	C	J	K	L	M	N	O	P	Q
2	TWO RIVERS HOMEOWNERS ASSOCIATION								
3	STATEMENT OF REVENUES, EXPENDITURES AND CHANGED IN FUND BALANCE								
4	BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED								
5									
6									
7									
8									
9									
10									
11	Properties	261	261	-	261				261
13	Assessments per Property Per Month	\$ 75.00	\$ 72.00		\$ 72.00				75.00
14					0%				4%
15	Revenues								
16	Total Assessments	234,900	225,504	-	225,504	169,128	169,128	0	234,900
20	Compliance Fines	0	1,000	-	1,000	0	1,000	(1,000)	1,000
21	Late Fees and Other Income	8,870	12,000	(2,000)	10,000	7,139	9,000	(1,861)	10,000
24	Interest Income	519	400	1,350	1,750	758	300	458	3,060
25	Title Prep Fees	900	1,500	(500)	1,000	800	1,125	(325)	1,000
26	DRB Reimbursable		0	-	0		0	0	0
27	Total Revenues	245,189	240,404	(3,150)	239,254	177,826	180,553	(2,727)	249,960
28									
29	General and Admin Expenditures								
30	Community Assn Mgmt/Accounting/Admin	37,655	37,800	2,000	35,800	23,724	28,350	4,626	37,590
32	Legal	599	1,050	-	1,050	396	1,050	654	1,082
33	Monthly Assessment Billings	15,022	15,188	-	15,188	9,960	11,391	1,431	15,644
34	Insurance	2,264	2,377	(156)	2,533	2,533	2,377	(156)	2,609
36	Bank Fees	0	0	-	0	0	0	0	0
37	Website Maintenance	22	1,000	500	500	0	250	250	1,000
38	Office Expenses and Misc.	1,684	1,000	(400)	1,400	804	750	(54)	1,442
39	Bad Debt Allowance Adjustment	(5,366)							
41	Metro District Cost Reimbursement	76,433	24,699	2,457	22,242	0	0	0	37,180
42	Contingency		5,000	5,000	0		0	0	5,000
44	Total General & Admin Expenditures	128,314	88,115	9,401	78,713	37,417	44,168	6,752	101,546
45									
46	Operating Expenditures								
47	Landscaping & Irrigation	102,874	117,120	9,120	108,000	90,608	97,600	6,992	113,400
48	Weeding & Fertilization Program	15,711	16,497	785	15,711	15,711	13,747	(1,964)	16,183
49	Repairs and Maintenance	0	5,000	-	5,000	0	2,500	2,500	5,000
50	Community Picnic/Events	0	4,000	2,000	2,000	1,129	3,000	1,871	2,000
51	Other Projects (Park '24)	51,533	10,000	10,000	0	0	0	0	10,000
53	Total Operating Expenses	170,118	152,617	21,905	130,711	107,448	116,847	9,399	146,583
54									
55	Total Expenditures	298,432	240,731	31,307	209,425	144,865	161,016	16,150	248,129
56									
57	Revenue Over (Under) Expenditures	(53,243)	(327)	28,157	29,830	32,961	19,537	13,423	1,831
58									
59	Beginning Fund Balance	171,857	115,143	(13,854)	101,289	101,289	115,143	(13,854)	131,118
63									
64	Ending Fund Balance	101,289	114,816	14,303	131,118	134,249	134,680	(431)	132,950
65	No assurance is provided on these financial statements; substantially all disclosures required by GAAP omitted.	=	=			=	=		