

# Cobblestone Community Development District

Financial Statements  
(Unaudited)

Period Ending  
June 30, 2022



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

**Cobblestone CDD**  
Balance Sheet  
As of 6/30/2022  
(In Whole Numbers)

	General Fund	Total
<b>Assets</b>		
Cash - Operating Account	19,116	19,116
Revenue Account - Series 2022-1 (2000)	0	1
Reserve Account Series 2022-1 (2003)	0	113,343
Acquisition and Construction Account Series 2022-1 (2005)	0	0
Costs of Issuance Account Series 2022-1 (2006)	0	750
Revenue Account Series 2022-2 (6000)	0	1
Revenue Account Series 2022-2 (6003)	0	63,789
Acquisition and Construction Account Series 2022-2 (6005)	0	0
Costs of Issuance Account Series 2022-2 (6006)	0	0
Capitalized Interest Account Series 2022-2 (6007)	0	139,540
Construction Work In Progress	0	5,174,944
Investment In General Fixed Assets	0	(5,174,944)
Other	0	5,875,000
<b>Total Assets</b>	<b>19,116</b>	<b>6,211,540</b>
<b>Liabilities</b>		
Accounts Payable	6,503	6,503
Revenue Bonds Payable - Series 2022-1	0	3,720,897
Revenue Bonds Payable - Series 2022-2	0	2,105,137
<b>Total Liabilities</b>	<b>6,503</b>	<b>5,832,538</b>
Fund Equity & Other Credits Contributed Capital	12,613	379,002
<b>Total Liabilities &amp; Fund Equity</b>	<b>19,116</b>	<b>6,211,540</b>

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
001 - General Fund  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
Operations & Maintenance Assmts - Off Tax Roll	563,167	0	(563,167)	(100)%
Contributions & Donations From Private Sources				
Developer Fundings	0	42,250	42,250	0 %
<b>Total Revenues</b>	<b>563,167</b>	<b>42,250</b>	<b>(520,917)</b>	<b>(92)%</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	0	2,800	(2,800)	0 %
Financial & Administrative				
Administration Services	3,750	313	3,438	92 %
District Manager	20,833	3,472	17,361	83 %
District Engineer	9,500	0	9,500	100 %
Recording Secretary	2,000	646	1,354	68 %
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	109	(9)	(9)%
Technology Services	500	0	500	100 %
Accounting Services	10,000	1,667	8,333	83 %
Postage, Phone, Faxes, Copies	500	8	492	98 %
Public Officials Insurance	2,500	0	2,500	100 %
Legal Advertising	3,500	3,864	(364)	(10)%
Bank Fees	200	47	153	76 %
Dues, Licenses, & Fees	175	750	(575)	(329)%
Miscellaneous Fees	250	807	(557)	(223)%
Website Maintenance	2,000	167	1,833	92 %

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
001 - General Fund  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
ADA Website Set Up / Compliance	1,800	2,900	(1,100)	(61)%
Legal Counsel				
District Counsel	9,500	12,088	(2,588)	(27)%
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 / Solida Waste Services				
Garbage Recreation Center	2,800	0	2,800	100 %
Water-Sewer Combination Services				
Water Utlity Services	4,500	0	4,500	100 %
Stormwater Control				
Aquatic Maintenance	18,000	0	18,000	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 %
Entry & Wall Maintenance	1,500	0	1,500	100 %
Landscape Maintenance	230,000	0	230,000	100 %
Miscellaneous Landscape	5,000	0	5,000	100 %
Plant Replacement Program	10,000	0	10,000	100 %
Irrigation Maintenance	12,000	0	12,000	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 %

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
001 - General Fund  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
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>563,167</u>	<u>29,637</u>	<u>533,530</u>	<u>95 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>12,613</u>	<u>12,613</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>12,613</u>	<u>12,613</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>12,613</u>	<u>12,613</u>	<u>0 %</u>

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
100 - Debt Service Fund - Series 2022-1  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

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

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
101 - Capital Projects Fund - Series 2022-1  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0 %
Total Revenues	0	0	0	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	3,394,095	(3,394,095)	0 %
Total Expenditures	0	3,394,095	(3,394,095)	0 %
Excess of Revenues Over (Under) Expenditures	0	(3,394,095)	(3,394,095)	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(3,394,095)	(3,394,095)	0 %
Fund Balance - End of Period	0	(3,394,095)	(3,394,095)	0 %

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
200 - Debt Service Fund - Series 2022 -1  
From 10/1/2021 Through 6/30/2022  
(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 %



**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
201 - Debt Service Fund - Series 2022-2  
From 10/1/2021 Through 6/30/2022  
(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 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	1,780,849	(1,780,849)	0 %
Total Expenditures	0	1,780,849	(1,780,849)	0 %
Excess of Revenues Over (Under) Expenditures	0	(1,780,848)	(1,780,848)	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(1,780,848)	(1,780,848)	0 %
Fund Balance - End of Period	0	(1,780,848)	(1,780,848)	0 %

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
300 - Capital Projects Fund - Series 2022-1  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0 %
Total Revenues	0	0	0	0 %
Expenditures				
Financial & Administrative				
Underwriter's Discount	0	75,000	(75,000)	0 %
Total Expenditures	0	75,000	(75,000)	0 %
Excess of Revenues Over (Under) Expenditures	0	(75,000)	(75,000)	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(75,000)	(75,000)	0 %
Fund Balance - End of Period	0	(75,000)	(75,000)	0 %

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
301 - Capital Projects Fund - Series 2022-2  
From 10/1/2021 Through 6/30/2022  
(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 %
Expenditures				
Financial & Administrative				
Underwriter's Discount	0	42,500	(42,500)	0 %
Total Expenditures	0	42,500	(42,500)	0 %
Excess of Revenues Over (Under) Expenditures	0	(42,499)	(42,499)	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(42,499)	(42,499)	0 %
Fund Balance - End of Period	0	(42,499)	(42,499)	0 %

**Cobblestone CDD**  
Statement of Revenues, Expenditures, & Change in Fund Balance  
950 - General Long-Term Debt Account Group  
From 10/1/2021 Through 6/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Expenditures				
Financial & Administrative				
Original Issue Discount (Premium)	0	(48,965)	48,965	0 %
Total Expenditures	0	(48,965)	48,965	0 %
Excess of Revenues Over (Under) Expenditures	0	48,965	48,965	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	48,965	48,965	0 %
Fund Balance - End of Period	0	48,965	48,965	0 %

Cobblestone CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash - Operating Account  
Reconciliation ID: 06/30/2022  
Reconciliation Date: 6/30/2022  
Status: Locked

Bank Balance	23,567.58
Less Outstanding Checks/Vouchers	1,208.62
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	(3,242.90)
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	19,116.06
Balance Per Books	<u>19,116.06</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Cobblestone CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 06/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1015	6/23/2022	System Generated Check/Voucher	700.00	Mike Fasano Tax Collector
1016	6/29/2022	System Generated Check/Voucher	200.00	John C. Blakley
1017	6/29/2022	System Generated Check/Voucher	108.62	Kaeser & Blair Incorporated
1018	6/29/2022	System Generated Check/Voucher	200.00	Lee R. Thompson
Outstanding Checks/Vouchers			1,208.62	
			1,208.62	

Cobblestone CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 06/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Outstanding Other Cash Items

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
320362 010522	4/26/2022	payment made by wire	(107.60)
320362 010522 2	4/26/2022	payment made by wire	(1,606.50)
320362 010522 201837	4/26/2022	payment made by wire	(338.00)
320362 010522 202834	4/26/2022	payment made by wire	(105.20)
320362 011222	4/26/2022	payment made by wire	(225.20)
320362 020222	4/26/2022	payment made by wire	(227.60)
320362 020922	4/26/2022	payment made by wire	(501.20)
320362 020922 209247	4/26/2022	payment made by wire	(131.60)
			<hr/>
Outstanding Other Cash Items			(3,242.90)
			<hr/> <hr/>

Cobblestone CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 06/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1009	5/26/2022	System Generated Check/Voucher	750.00	Pasco County Property Appraiser
1010	6/2/2022	System Generated Check/Voucher	2,482.18	Erin McCormick Law, PA
1011	6/2/2022	System Generated Check/Voucher	200.00	John C. Blakley
1012	6/2/2022	System Generated Check/Voucher	200.00	Lee R. Thompson
1013	6/2/2022	System Generated Check/Voucher	232.00	Times Publishing Company
1014	6/8/2022	System Generated Check/Voucher	3,135.39	Inframark LLC
008	6/21/2022	SERVICE CHARGES - PRIOR PERIOD 6.21.22	24.08	
Cleared Checks/Vouchers			7,023.65	