

Cobblestone Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 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 8/31/2022

(In Whole Numbers)

	General Fund	Total
Assets		
Cash - Operating Account	10,095.00	10,095.00
Revenue Account - Series 2022-1 (2000)	0.00	2.00
Reserve Account Series 2022-1	0.00	113,343.00
Acquisition and Construction Account Series 2022-1 (2005)	0.00	750.00
Costs of Issuance Account Series 2022-1 (2006)	0.00	0.00
Revenue Account Series 2022-2 (6000)	0.00	1.00
Revenue Account Series 2022-2 (6003)	0.00	63,789.00
Acquisition and Construction Account Series 2022-2 (6005)	0.00	0.00
Costs of Issuance Account Series 2022-2 (6006)	0.00	0.00
Capitalized Interest Account Series 2022-2 (6007)	0.00	139,542.00
Construction Work In Progress	0.00	5,174,944.00
Investment In General Fixed Assets	0.00	(5,174,944.00)
Other	<u>0.00</u>	<u>5,875,000.00</u>
Total Assets	<u>10,095.00</u>	<u>6,202,521.00</u>
Liabilities		
Accounts Payable	400.00	400.00
Revenue Bonds Payable - Series 2022-1	0.00	3,720,897.00
Revenue Bonds Payable - Series 2022-2	<u>0.00</u>	<u>2,105,137.00</u>
Total Liabilities	<u>400.00</u>	<u>5,826,435.00</u>
Fund Equity & Other Credits Contributed Capital	9,695.00	376,087.00
Total Liabilities & Fund Equity	<u>10,095.00</u>	<u>6,202,521.00</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service				
Operations & Maintenance Assmts - Off Tax Roll	563,167.00	0.00	(563,167.00)	(100)%
Contributions & Donations From Private Sources				
Developer Fundings	0.00	42,250.00	42,250.00	0 %
Total Revenues	<u>563,167.00</u>	<u>42,250.00</u>	<u>(520,917.00)</u>	<u>(92)%</u>
Expenditures				
Legislative				
Supervisor Fees	0.00	3,600.00	(3,600.00)	0 %
Financial & Administrative				
Administration Services	3,750.00	313.00	3,438.00	92 %
District Manager	20,833.00	3,472.00	17,361.00	83 %
District Engineer	9,500.00	0.00	9,500.00	100 %
Recording Secretary	2,000.00	646.00	1,354.00	68 %
Organizational Meeting / Initial Set	4,000.00	0.00	4,000.00	100 %
Up				
Construction Accounting	4,500.00	0.00	4,500.00	100 %
Dissemination Services	2,083.00	0.00	2,083.00	100 %
Financial & Revenue Collections	2,625.00	0.00	2,625.00	100 %
Rentals and Leases	500.00	0.00	500.00	100 %
Office Supplies	100.00	109.00	(9.00)	(9)%
Technology Services	500.00	0.00	500.00	100 %
Accounting Services	10,000.00	1,667.00	8,333.00	83 %
Postage, Phone, Faxes, Copies	500.00	8.00	492.00	98 %
Public Officials Insurance	2,500.00	0.00	2,500.00	100 %
Legal Advertising	3,500.00	5,031.00	(1,531.00)	(44)%
Bank Fees	200.00	93.00	107.00	54 %
Dues, Licenses, & Fees	175.00	750.00	(575.00)	(329)%
Miscellaneous Fees	250.00	807.00	(557.00)	(223)%
Website Maintenance	2,000.00	167.00	1,833.00	92 %

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
ADA Website Set Up / Compliance	1,800.00	2,900.00	(1,100.00)	(61)%
Legal Counsel				
District Counsel	9,500.00	12,994.00	(3,494.00)	(37)%
Electric Utility Services				
Electric Utility Services -	75,000.00	0.00	75,000.00	100 %
Electric Utility Services - All Others	12,000.00	0.00	12,000.00	100 %
Garbage / Solida Waste Services				
Garbage Recreation Center	2,800.00	0.00	2,800.00	100 %
Water-Sewer Combination Services				
Water Utlity Services	4,500.00	0.00	4,500.00	100 %
Stormwater Control				
Aquatic Maintenance	18,000.00	0.00	18,000.00	100 %
Aquatic Plant Replacement	500.00	0.00	500.00	100 %
Other Physical Environment				
General Liability Insurance	3,200.00	0.00	3,200.00	100 %
Property & Casualty Insurance	22,500.00	0.00	22,500.00	100 %
Entry & Wall Maintenance	1,500.00	0.00	1,500.00	100 %
Landscape Maintenance	230,000.00	0.00	230,000.00	100 %
Miscellaneous Landscape	5,000.00	0.00	5,000.00	100 %
Plant Replacement Program	10,000.00	0.00	10,000.00	100 %
Irrigation Maintenance	12,000.00	0.00	12,000.00	100 %
Landscape Mulch	18,500.00	0.00	18,500.00	100 %
Landscape Annuals	14,000.00	0.00	14,000.00	100 %
Road & Street Facilities				
Pavement & Drainage Maintenance	1,500.00	0.00	1,500.00	100 %
Parks and Recreation				
Field Services	12,000.00	0.00	12,000.00	100 %
Facility Maintenance	7,500.00	0.00	7,500.00	100 %
Playground Equipment	300.00	0.00	300.00	100 %
Pool Service Contract	12,000.00	0.00	12,000.00	100 %
Pool Repairs	2,500.00	0.00	2,500.00	100 %
Pool Permits	350.00	0.00	350.00	100 %
Facility A/C Maintenance	1,000.00	0.00	1,000.00	100 %

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Access Control Maintenance	2,000.00	0.00	2,000.00	100 %
Event Services & Supplies	500.00	0.00	500.00	100 %
Telephone / Internet Services	950.00	0.00	950.00	100 %
Facility Janitorial Services	7,500.00	0.00	7,500.00	100 %
Facility Janitorial Supplies	750.00	0.00	750.00	100 %
Dog Waste Station Service and Supplies	1,500.00	0.00	1,500.00	100 %
Contingency				
Miscellaneous Contingency	<u>2,500.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>100 %</u>
Total Expenditures	<u>563,167.00</u>	<u>32,555.00</u>	<u>530,612.00</u>	<u>94 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>9,695.00</u>	<u>9,695.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>9,695.00</u>	<u>9,695.00</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>9,695.00</u>	<u>9,695.00</u>	<u>0 %</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

100 - Debt Service Fund - Series 2022-1
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

101 - Capital Projects Fund - Series 2022-1
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Revenues				
Interest Earnings				
Interest Earnings	0.00	0.00	0.00	0 %
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than	0.00	3,394,095.00	(3,394,095.00)	0 %
Total Expenditures	<u>0.00</u>	<u>3,394,095.00</u>	<u>(3,394,095.00)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(3,394,095.00)</u>	<u>(3,394,095.00)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>(3,394,095.00)</u>	<u>(3,394,095.00)</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>(3,394,095.00)</u>	<u>(3,394,095.00)</u>	<u>0 %</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

200 - Debt Service Fund - Series 2022 -1
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0 %</u>
Total Revenues	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0 %</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

201 - Debt Service Fund - Series 2022-2
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Revenues				
Interest Earnings				
Interest Earnings	0.00	2.00	2.00	0 %
Total Revenues	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than	0.00	1,780,849.00	(1,780,849.00)	0 %
Total Expenditures	<u>0.00</u>	<u>1,780,849.00</u>	<u>(1,780,849.00)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(1,780,847.00)</u>	<u>(1,780,847.00)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>(1,780,847.00)</u>	<u>(1,780,847.00)</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>(1,780,847.00)</u>	<u>(1,780,847.00)</u>	<u>0 %</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

300 - Capital Projects Fund - Series 2022-1
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Revenues				
Interest Earnings				
Interest Earnings	0.00	0.00	0.00	0 %
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Expenditures				
Financial & Administrative				
Underwriter's Discount	0.00	75,000.00	(75,000.00)	0 %
Total Expenditures	<u>0.00</u>	<u>75,000.00</u>	<u>(75,000.00)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>0 %</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

301 - Capital Projects Fund - Series 2022-2
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Revenues				
Interest Earnings				
Interest Earnings	0.00	1.00	1.00	0 %
Total Revenues	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0 %</u>
Expenditures				
Financial & Administrative				
Underwriter's Discount	0.00	42,500.00	(42,500.00)	0 %
Total Expenditures	<u>0.00</u>	<u>42,500.00</u>	<u>(42,500.00)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(42,499.00)</u>	<u>(42,499.00)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>(42,499.00)</u>	<u>(42,499.00)</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>(42,499.00)</u>	<u>(42,499.00)</u>	<u>0 %</u>

Cobblestone CDD
Statement of Revenues, Expenditures, Change in Fund Balance
From 10/1/2021 Through 8/31/2022

950 - General Long-Term Debt Account
Group
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Expenditures				
Financial & Administrative				
Original Issue Discount (Premium)	0.00	(48,965.00)	48,965.00	0 %
Total Expenditures	<u>0.00</u>	<u>(48,965.00)</u>	<u>48,965.00</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>48,965.00</u>	<u>48,965.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>48,965.00</u>	<u>48,965.00</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0.00</u>	<u>48,965.00</u>	<u>48,965.00</u>	<u>0 %</u>

Cobblestone CDD
Reconcile Cash Accounts

Summary
Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked

Bank Balance	13,337.92
Less Outstanding Checks/Vouchers	0.00
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	10,095.02
Balance Per Books	<u>10,095.02</u>
Unreconciled Difference	<u>0.00</u>

Click the Next Page toolbar button to view details.

Cobblestone CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Outstanding Other Cash Items

Document Number	Document Date	Document Description	Document Amount
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)
Outstanding Other Cash Items			<u>(3,242.90)</u>

Cobblestone CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1020	7/7/2022	System Generated Check/Voucher	3,136.45	Inframark LLC
1022	7/27/2022	System Generated Check/Voucher	200.00	John C. Blakley
1023	7/27/2022	System Generated Check/Voucher	200.00	Lee R. Thompson
1024	8/11/2022	System Generated Check/Voucher	1,049.50	Times Publishing Company
1025	8/19/2022	System Generated Check/Voucher	905.76	Erin McCormick Law, PA
1026	8/19/2022	System Generated Check/Voucher	117.20	Times Publishing Company
011	8/22/2022	August Service Charges	<u>22.59</u>	
Cleared Checks/Vouchers			<u>5,631.50</u>	