

Cobblestone Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2022

Prepared by:



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COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022-1 DEBT SERVICE FUND	SERIES 2022-2 DEBT SERVICE FUND	SERIES 2022-1	SERIES 2022-2	GENERAL FIXED ASSETS FUND	GENERAL	TOTAL
				CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND		LONG-TERM DEBT FUND	
ASSETS								
Cash - Operating Account	46,661	-	-	-	-	-	-	46,661
Due From Other Funds	-	75,143	-	-	-	-	-	75,143
Investments:								
Acquisition & Construction Account	-	-	-	750	-	-	-	750
Capitalized Interest Account	-	-	-	-	139,542	-	-	139,542
Reserve Fund	-	113,342	-	-	-	-	-	113,342
Revenue Fund	-	1,163	64,950	-	-	-	-	66,113
Fixed Assets								
Construction Work In Process	-	-	-	-	-	5,173,784	-	5,173,784
Amount To Be Provided	-	-	-	-	-	-	5,875,000	5,875,000
TOTAL ASSETS	\$ 46,661	\$ 189,648	\$ 64,950	\$ 750	\$ 139,542	\$ 5,173,784	\$ 5,875,000	\$ 11,490,335
LIABILITIES								
Accounts Payable	\$ 41,417	\$ 36,846	\$ -	\$ -	\$ -	\$ -	\$ -	78,263
Bonds Payable	-	-	-	-	-	-	5,826,035	5,826,035
Due To Other Funds	38,297	-	-	-	-	-	-	38,297
TOTAL LIABILITIES	79,714	36,846	-	-	-	-	5,826,035	5,942,595
FUND BALANCES								
Restricted for:								
Debt Service	-	152,802	64,950	-	-	-	-	217,752
Capital Projects	-	-	-	750	139,542	-	-	140,292
Unassigned:	(33,053)	-	-	-	-	5,173,784	48,965	5,189,696
TOTAL FUND BALANCES	(33,053)	152,802	64,950	750	139,542	5,173,784	48,965	5,547,740
TOTAL LIABILITIES & FUND BALANCES	\$ 46,661	\$ 189,648	\$ 64,950	\$ 750	\$ 139,542	\$ 5,173,784	\$ 5,875,000	\$ 11,490,335

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 563,167	\$ -	\$ (563,167)	0.00%
Special Assmnts- CDD Collected	-	8,287	8,287	0.00%
Other Miscellaneous Revenues	-	2,808	2,808	0.00%
TOTAL REVENUES	563,167	11,095	(552,072)	1.97%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	-	400	(400)	0.00%
ProfServ-Dissemination Agent	2,083	-	2,083	0.00%
ProfServ-Info Technology	500	100	400	20.00%
ProfServ-Recording Secretary	2,000	400	1,600	20.00%
District Counsel	9,500	1,502	7,998	15.81%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	3,750	750	3,000	20.00%
Management & Accounting Services	4,000	-	4,000	0.00%
District Manager	20,834	4,167	16,667	20.00%
Accounting Services	14,500	1,500	13,000	10.34%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	176	324	35.20%
Rentals - General	500	100	400	20.00%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	209	3,291	5.97%
Miscellaneous Services	250	-	250	0.00%
Bank Fees	200	47	153	23.50%
Financial & Revenue Collections	2,625	200	2,425	7.62%
Website Administration	2,000	200	1,800	10.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	80,817	9,926	70,891	12.28%
<u>Electric Utility Services</u>				
Electricity - General	12,000	-	12,000	0.00%
Electricity - Streetlights	75,000	-	75,000	0.00%
Total Electric Utility Services	87,000	-	87,000	0.00%
<u>Water Utility Services</u>				
Utility - Water	4,500	-	4,500	0.00%
Total Water Utility Services	4,500	-	4,500	0.00%
<u>Garbage/Solid Waste Services</u>				
Garbage - Recreational Facility	2,800	-	2,800	0.00%
Total Garbage/Solid Waste Services	2,800	-	2,800	0.00%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Stormwater Control</u>				
Aquatic Maintenance	18,000	-	18,000	0.00%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,500	-	18,500	0.00%
<u>Other Physical Environment</u>				
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	22,500	-	22,500	0.00%
R&M-Other Landscape	5,000	643	4,357	12.86%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	230,000	7,933	222,067	3.45%
Plant Replacement Program	10,000	-	10,000	0.00%
Irrigation Maintenance	12,000	-	12,000	0.00%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Total Other Physical Environment	316,700	8,576	308,124	2.71%
<u>Road and Street Facilities</u>				
Roadway Repair & Maintenance	1,500	-	1,500	0.00%
Total Road and Street Facilities	1,500	-	1,500	0.00%
<u>Parks and Recreation</u>				
Field Services	12,000	-	12,000	0.00%
Clubhouse - Facility Janitorial Service	7,500	-	7,500	0.00%
Amenity Center Cleaning & Supplies	750	-	750	0.00%
Contracts-Pools	12,000	-	12,000	0.00%
Telephone/Fax/Internet Services	950	-	950	0.00%
R&M-Pools	2,500	-	2,500	0.00%
Facility A/C & Heating Maintenance & Repair	1,000	-	1,000	0.00%
Recreation / Park Facility Maintenance	7,500	-	7,500	0.00%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	-	2,000	0.00%
Special Events	500	-	500	0.00%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	350	-	350	0.00%
Total Parks and Recreation	48,850	-	48,850	0.00%
<u>Contingency</u>				
Misc-Contingency	2,500	-	2,500	0.00%
Total Contingency	2,500	-	2,500	0.00%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
TOTAL EXPENDITURES	563,167	18,502	544,665	3.29%
Excess (deficiency) of revenues Over (under) expenditures	-	(7,407)	(7,407)	0.00%
Net change in fund balance	\$ -	\$ (7,407)	\$ (7,407)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	(25,646)	(25,646)		
FUND BALANCE, ENDING	\$ (25,646)	\$ (33,053)		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2022-1 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 223,100	\$ 39,457	\$ (183,643)	17.69%
TOTAL REVENUES	223,100	39,457	(183,643)	17.69%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	70,000	-	70,000	0.00%
Interest Expense	153,100	-	153,100	0.00%
Total Debt Service	223,100	-	223,100	0.00%
TOTAL EXPENDITURES	223,100	-	223,100	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	39,457	39,457	0.00%
Net change in fund balance	\$ -	\$ 39,457	\$ 39,457	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	113,345	113,345		
FUND BALANCE, ENDING	\$ 113,345	\$ 152,802		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2022-2 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	64,950		
FUND BALANCE, ENDING	\$ -	\$ 64,950		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2022-1 Capital Projects Fund (300)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	750		
FUND BALANCE, ENDING	\$ -	\$ 750		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2022-2 Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	139,542		
FUND BALANCE, ENDING	\$ -	\$ 139,542		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
General Fixed Assets Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	5,173,784		
FUND BALANCE, ENDING	\$ -	\$ 5,173,784		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
General Long-Term Debt Fund (950)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	48,965		
FUND BALANCE, ENDING	\$ -	\$ 48,965		

COBBLESTONE CDD

Bank Reconciliation

Bank Account No. 4096 TRUIST - GF Operating
 Statement No. 11-22
 Statement Date 11/30/2022

G/L Balance (LCY)	46,661.30	Statement Balance	49,904.20
G/L Balance	46,661.30	Outstanding Deposits	23.38
Positive Adjustments	0.00		
		Subtotal	49,927.58
Subtotal	46,661.30	Outstanding Checks	3,266.28
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	46,661.30	Ending Balance	46,661.30
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/9/2022	Payment	1036	DEPT. OF ECONOMIC OPPORTUNITY	175.00	175.00	0.00
11/9/2022	Payment	1037	ERIN MCCORMICK LAW, PA	1,501.83	1,501.83	0.00
11/9/2022	Payment	1038	JOHN C. BLAKLEY	200.00	200.00	0.00
11/9/2022	Payment	1039	LEE R. THOMPSON	200.00	200.00	0.00
11/9/2022	Payment	1040	TIMES PUBLISHING COMPANY	208.50	208.50	0.00
11/9/2022	Payment	1041	YELLOWSTONE LANDSCAPE	3,476.35	3,476.35	0.00
11/21/2022		JE000024	bank service fee	23.38	23.38	0.00
11/22/2022	Payment	1042	EGIS INSURANCE ADVISORS	5,000.00	5,000.00	0.00
Total Checks				10,785.06	10,785.06	0.00
Deposits						
11/15/2022		JE000042	assessment distribution	G/L 2,611.11	2,611.11	0.00
11/18/2022		JE000021	Check Deposit Ck#28408####	G/L 863.98	863.98	0.00
11/21/2022		JE000022	Check Deposit Ck#28444####	G/L 863.98	863.98	0.00
11/21/2022		JE000023	Check Deposit Ck#28439####	G/L 1,079.98	1,079.98	0.00
11/21/2022		JE000043	assessment distribution	G/L 35,395.13	35,395.13	0.00
11/25/2022		JE000044	assessment distribution	G/L 1,450.62	1,450.62	0.00
11/28/2022		JE000046	deposits 11/28/2022	G/L 4,183.45	4,183.45	0.00
Total Deposits				46,448.25	46,448.25	0.00
Outstanding Checks						
9/30/2022		JE000005	320362 010522 Payment Made by Wire	107.60	0.00	107.60
9/30/2022		JE000006	320362 010522 2 Payment Made by Wire	1,606.50	0.00	1,606.50
9/30/2022		JE000007	320362 010522 201837 Payment Made by	338.00	0.00	338.00
9/30/2022		JE000008	320362 010522 202834 Payment Made by	105.20	0.00	105.20
9/30/2022		JE000009	320362 011222 Payment Made by Wire	225.20	0.00	225.20
9/30/2022		JE000010	320362 020222 Payment Made by Wire	227.60	0.00	227.60
9/30/2022		JE000011	320362 020922 Payment Made by Wire	501.20	0.00	501.20
9/30/2022		JE000012	320362 020922 209247 Payment Made by	131.60	0.00	131.60
11/21/2022		JE000041	service charge	23.38	0.00	23.38

COBBLESTONE CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Total Outstanding Checks.....				3,266.28		3,266.28
Outstanding Deposits						
11/21/2022		JE000041	service charge	23.38	0.00	23.38
Total Outstanding Deposits.....				23.38		23.38