

**COBBLESTONE
COMMUNITY DEVELOPMENT
DISTRICT**

**JANUARY 26, 2024
AGENDA PACKAGE**



2005 PAN AM CIRLE SUITE 300
TAMPA FL, 33607

Cobblestone Community Development District

Board of Supervisors

Tatiana Pagan, Chairman
Stephen Bennett, Vice Chairperson
John Blakley, Assistant Secretary
Lee Thompson, Assistant Secretary
Betty Valenti, Assistant Secretary

District Staff

Bryan Radcliff, District Manager
Erin McCormick, District Counsel
Tonja Stewart, District Engineer

Meeting Agenda

Friday, January 26, 2024 at 10:00 A.M.

All cellular phones and pagers must be turned off during the meeting. Please let us know at least 24 hours in advance if you are planning to call into the meeting

REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. BUSINESS ITEMS

- A. Acceptance of Financial Report for Fiscal Year Ending September 30, 2022

3. CONSENT AGENDA

- A. Approval of Minutes of the October 27, 2023 Regular Meeting
- B. Consideration of Operation and Maintenance Expenditures October-December 2023
- C. Acceptance of the Financials and Approval of the Check Register for December 2023

4. STAFF REPORTS

- A. District Counsel
- B. District Manager
 - i. Community Inspections Report
- C. District Engineer

5. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

6. ADJOURNMENT

*Next regularly scheduled meeting is February 23, 2024 at 10:00 A.M.

District Office

Inframark Community Development Services
2005 Pan Am Circle
Tampa, Florida 33607
(813) 873 – 7300

Meeting Location:

SpringHill Suites by Marriott Tampa Suncoast Parkway
16615 Crosspointe Run
Land O'Lakes, FL 34638

Second Order of Business

2B.

**COBBLESTONE
COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE PERIOD FROM INCEPTION DECEMBER 9, 2021 TO
SEPTEMBER 30, 2022**

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
 Cobblestone Community Development District
 Pasco County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Cobblestone Community Development District, Pasco County, Florida ("District") as of and for the period from inception December 9, 2021 to September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2022, and the respective changes in financial position thereof for the period from inception December 9, 2021 to September 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

October 18, 2023

MANAGEMENT’S DISCUSSION AND ANALYSIS

Our discussion and analysis of Cobblestone Community Development District, Pasco County, Florida (“District”) provides a narrative overview of the District’s financial activities for the period from inception December 9, 2021 to September 30, 2022. Please read it in conjunction with the District’s Independent Auditor’s Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (“GASB”) No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments* issued June 1999. Comparative information between the current year and the prior year is required to be presented in the Management’s Discussion and Analysis (“MD&A”). However, because this is the first year of significant operations of the District, comparative information is excluded in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$451,297).
- The change in the District’s total net position in comparison with the prior fiscal year was (\$451,297), a decrease. The key components of the District’s net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District’s governmental funds reported combined ending fund balances of \$297,183. The total fund balance is restricted for debt service and capital projects, and the remainder is deficit fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District’s basic financial statements. The District’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment and developer revenues. The District does not have any business-type activities. The governmental activities of the District include general government (management) and maintenance functions.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,	
	2022
Assets, excluding capital assets	\$ 351,313
Capital assets, net of depreciation	5,174,945
Total assets	<u>5,526,258</u>
Current liabilities	150,568
Long-term liabilities	5,826,987
Total liabilities	<u>5,977,555</u>
Net Position	
Net investment in capital assets	(651,292)
Restricted	317,838
Unrestricted	(117,843)
Total net position	<u>\$ (451,297)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The majority of the deficit of the District represents the extent to which the cost of operations exceeded program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE PERIOD FROM INCEPTION DECEMBER 9, 2021 TO SEPTEMBER 30, 2022	
Revenues:	
Program revenues	
Charges for services	\$ 2,024
Operating grants and contributions	63,660
Capital grants and contributions	3
Total revenues	<u>65,687</u>
Expenses:	
General government	64,519
Bond issuance costs	333,670
Interest	118,795
Total expenses	<u>516,984</u>
Change in net position	(451,297)
Net position - beginning	-
Net position - ending	<u>\$ (451,297)</u>

As noted above and in the statement of activities, the cost of all governmental activities for the period from inception December 9, 2021 to September 30, 2022 was \$516,984. The costs of the District's activities were funded by program revenues. Program revenues of the District are comprised primarily of Developer contributions and assessments. The District also received funds from investment earnings which are included in program revenues. The majority of the current year expenses is comprised of bond issuance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception December 9, 2021 to September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$5,174,945 invested in capital assets for its governmental activities. In the government-wide financial statements, no depreciation has been taken, which resulted in a net book value of \$5,174,945. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$5,875,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is being built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Cobblestone Community Development District's Finance Department at 210 N. University Dr., Suite 702, Coral Springs, FL 33071.

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 11,320
Due from Developer	21,405
Restricted assets:	
Investments	318,588
Capital assets:	
Nondepreciable	<u>5,174,945</u>
Total assets	<u>5,526,258</u>
 LIABILITIES	
Accounts payable and accrued expenses	32,725
Accrued interest payable	117,843
Non-current liabilities:	
Due within one year	70,000
Due in more than one year	<u>5,756,987</u>
Total liabilities	<u>5,977,555</u>
 NET POSITION	
Net investment in capital assets	(651,292)
Restricted for debt service	317,838
Unrestricted	<u>(117,843)</u>
Total net position	<u>\$ (451,297)</u>

See notes to the financial statements

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 64,519	\$ 864	\$ 63,655	\$ -	\$ -
Maintenance and operations	-	-	-	3	3
Interest on long-term debt	118,795	1,160	5	-	(117,630)
Bond issuance costs	333,670	-	-	-	(333,670)
Total governmental activities	516,984	2,024	63,660	3	(451,297)
Change in net position					(451,297)
Net position - beginning					-
Net position - ending					<u>\$ (451,297)</u>

See notes to the financial statements

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 11,320	\$ -	\$ -	\$ 11,320
Investments	-	317,838	750	318,588
Due from Developer	21,405	-	-	21,405
Total assets	<u>\$ 32,725</u>	<u>\$ 317,838</u>	<u>\$ 750</u>	<u>\$ 351,313</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 32,725	\$ -	\$ -	\$ 32,725
Total liabilities	<u>32,725</u>	<u>-</u>	<u>-</u>	<u>32,725</u>
Deferred inflows of resources:				
Unavailable revenue - Developer	21,405	-	-	21,405
	<u>21,405</u>	<u>-</u>	<u>-</u>	<u>21,405</u>
Fund balances:				
Restricted for:				
Debt service	-	317,838	-	317,838
Capital projects	-	-	750	750
Unassigned	(21,405)	-	-	(21,405)
Total fund balances	<u>(21,405)</u>	<u>317,838</u>	<u>750</u>	<u>297,183</u>
Total liabilities and fund balances	<u>\$ 32,725</u>	<u>\$ 317,838</u>	<u>\$ 750</u>	<u>\$ 351,313</u>

See notes to the financial statements

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 297,183

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	5,174,945	
Accumulated depreciation	<u>-</u>	5,174,945

Assets that are not available to pay for current-period expenditures are deferred in the fund statements.		21,405
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Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(117,843)	
Bonds payable	<u>(5,826,987)</u>	<u>(5,944,830)</u>

Net position of governmental activities		<u><u>\$ (451,297)</u></u>
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See notes to the financial statements

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 864	\$ 1,160	\$ -	\$ 2,024
Developer contributions	42,250	-	-	42,250
Interest income	-	5	3	8
Total revenues	<u>43,114</u>	<u>1,165</u>	<u>3</u>	<u>44,282</u>
EXPENDITURES				
Current:				
General government	64,519	-	-	64,519
Debt Service:				
Bond cost of issuance	-	-	333,670	333,670
Capital outlay	-	-	5,174,945	5,174,945
Total expenditures	<u>64,519</u>	<u>-</u>	<u>5,508,615</u>	<u>5,573,134</u>
Excess (deficiency) of revenues over (under) expenditures	(21,405)	1,165	(5,508,612)	(5,528,852)
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	2	(2)	-
Bond discount	-	-	(48,965)	(48,965)
Bond proceeds	-	316,671	5,558,329	5,875,000
Total other financing sources (uses)	<u>-</u>	<u>316,673</u>	<u>5,509,362</u>	<u>5,826,035</u>
Net change in fund balances	(21,405)	317,838	750	297,183
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (21,405)</u>	<u>\$ 317,838</u>	<u>\$ 750</u>	<u>\$ 297,183</u>

See notes to the financial statements

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ 297,183
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position.	5,174,945
Governmental funds report debt proceeds as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(5,875,000)
Revenues in the statement of activities that do not provide current financial resources are deferred and not reported as revenues in the fund financial statements.	21,405
In connection with the issuance of the Bonds, the original issue discount/premium is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and reduces/increases long-term liabilities in the statement of net position.	48,965
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of original issue discount	(952)
Change in accrued interest	(117,843)
Change in net position of governmental activities	<u>\$ (451,297)</u>

See notes to the financial statements

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Cobblestone Community Development District ("District") was created on December 9, 2021 by Ordinance 2021-39 of the Board of County Commissioners of Pasco County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, four of the Board members are affiliated with M/I Homes of Tampa, LLC ("Developer") and one of the Board seats is vacant.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District was funded with Developer contributions in the current fiscal year.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**Investments**

The District's investments were held as follows at September 30, 2022:

	Amortized cost	Credit Risk	Maturities
US Bank Mmkt	\$ 318,588	N/A	N/A
Total Investments	<u>\$ 318,588</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the period from inception December 9, 2021 to September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 5,174,945	\$ -	5,174,945
Total capital assets, not being depreciated	<u>-</u>	<u>5,174,945</u>	<u>-</u>	<u>5,174,945</u>
Governmental activities capital assets, net	<u>\$ -</u>	<u>\$ 5,174,945</u>	<u>\$ -</u>	<u>\$ 5,174,945</u>

NOTE 5 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$31,800,000. The infrastructure will include, but are not limited to, water management and control, roads, water supply, sewer and wastewater management, landscape/hardscaping/irrigation and recreational facilities. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, the water supply and sewer and wastewater management improvements are to be conveyed to others for ownership and maintenance responsibilities.

During the current year, the District paid the Developer \$5,174,945 for the acquisition of infrastructure.

NOTE 6 – LONG-TERM LIABILITIES

On March 11, 2022, the District issued \$5,875,000 of Special Assessment Revenue Bonds, Series 2022-1 and 2022-2, consisting of multiple term bonds with due dates ranging from May 1, 2027 through May 1, 2053 and interest rates ranging from 3.4% - 4.38%. The Bonds were issued to finance the cost of acquisition of the Series 2022 phase 1 project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2022. Principal on the Bonds is to be paid serially commencing on May 1, 2023.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the period from inception December 9, 2021 to September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2022-1	\$ -	\$ 3,750,000	\$ -	\$ 3,750,000	\$ 70,000
Less Bond discount	-	29,103	566	28,537	-
Series 2022-2	-	2,125,000	-	2,125,000	-
Less Bond discount	-	19,862	386	19,476	-
Total	\$ -	\$ 5,826,035	\$ 952	\$ 5,826,987	\$ 70,000

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 70,000	\$ 262,622	\$ 332,622
2024	115,000	240,040	355,040
2025	115,000	236,130	351,130
2026	120,000	232,220	352,220
2027	120,000	228,140	348,140
2028-2032	695,000	1,069,380	1,764,380
2033-2037	835,000	920,840	1,755,840
2038-2042	1,035,000	729,950	1,764,950
2043-2047	1,280,000	490,200	1,770,200
2048-2052	1,370,000	188,340	1,558,340
2053	120,000	5,160	125,160
	<u>\$ 5,875,000</u>	<u>\$ 4,603,022</u>	<u>\$ 10,478,022</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developers have agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$42,250. The District has recorded a receivable of \$21,405 from the Developer which is classified as unavailable as of September 30, 2022.

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developers, the loss of which would have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since the inception of the District.

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original and Final	Actual Amounts	
REVENUES			
Assessments	\$ 562,667	\$ 864	\$ (561,803)
Developer contributions	-	42,250	42,250
Total revenues	<u>562,667</u>	<u>43,114</u>	<u>(519,553)</u>
EXPENDITURES			
Current:			
General government	80,817	64,519	16,298
Maintenance and operations	481,850	-	481,850
Total expenditures	<u>562,667</u>	<u>64,519</u>	<u>498,148</u>
Net change in fund balance	<u>\$ -</u>	(21,405)	<u>\$ (21,405)</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ (21,405)</u>	

See notes to required supplementary information

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception December 9, 2021 to September 30, 2022.

**COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	N/A
Number of independent contractors compensated in September 2022	N/A
Employee compensation for FYE 9/30/2022 (paid/accrued)	N/A
Independent contractor compensation for FYE 9/30/2022	N/A
Construction projects to begin on or after October 1; (>\$65K)	
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	Not applicable
Outstanding Bonds:	
Series 2022-1, due May 1, 2053	see Note 6 for details
Series 2022-2, due May 1, 2053	see Note 6 for details



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Cobblestone Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Cobblestone Community Development District, Pasco County, Florida ("District") as of and for the period from inception December 9, 2021 to September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated October 18, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 18, 2023



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
 REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
 RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
 Cobblestone Community Development District
 Pasco County, Florida

We have examined Cobblestone Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the period from inception December 9, 2021 to September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the period from inception December 9, 2021 to September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Cobblestone Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

October 18, 2023



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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Cobblestone Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Cobblestone Community Development District, Pasco County, Florida ("District") as of and for the period from inception December 9, 2021 to September 30, 2022, and have issued our report thereon dated October 18, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated October 18, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Cobblestone Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Cobblestone Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

October 18, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

N/A. Current year is the first year under audit.

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

N/A. Current year is the first year under audit.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the period from inception December 9, 2021 to September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the period from inception December 9, 2021 to September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

Third Order of Business

3A.

**MINUTES OF MEETING
COBBLESTONE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Cobblestone Community Development District was held on Friday, October 27, 2023, at 10:00 a.m. at The SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O'Lakes, FL 34638.

Present and constituting a quorum were:

Tatiana Pagan	Chairperson
Stephen Bennett	Vice Chairperson
Lee Thompson	Assistant Secretary
John Blakley	Assistant Secretary
Betty Valenti	Assistant Secretary

Also present were:

Bryan Radcliff	District Manager
Erin McCormick	District Counsel
Gary Schwartz	Field Manager
Scott Carlson	LMP
Bill Leavens	LMP

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Radcliff called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS

Business Items

A. Discussion of RFP for Landscape Services

- The Board reviewed the two bid packages submitted by *LMP* and *Rainmaker*.
- Mr. Carlson and Mr. Leavens from *LMP* addressed the Board and answered any questions regarding their proposal.
- Representatives from *Rainmaker* were not present.

<p>On MOTION by Ms. Pagan seconded by Ms. Valenti, with all in favor, the termination of <i>Yellowstone Landscape Services</i> and the subsequent hiring of <i>LMP</i> effective December 1, 2023 for District landscaping services, was approved. 5-0</p>
--

Unapproved

October 27, 2023

COBBLESTONE CDD

B. Ratification of Landscape Proposals

- The Board ratified proposals for mulch installation at a cost of \$2,721.69 and plant material installation at a cost of \$5,426.49.
- The Board instructed Mr. Radcliff to delay payment of invoices pending completion installations.

On MOTION by Mr. Blakley seconded by Mr. Thompson, with all in favor, landscape proposals for mulch installation in the amount of \$2,721.69 and plant material installation in the amount of \$5,426.49, were ratified. 5-0

THIRD ORDER OF BUSINESS**Consent Agenda**

- A. Approval of Minutes of the September 22, 2023 Regular Meeting**
- B. Consideration of Operation and Maintenance Expenditures September 2023**
- C. Acceptance of the Financials and Approval of the Check Register for September 2023**

On MOTION by Mr. Blakley seconded by Mr. Thompson, with all in favor, the Consent Agenda, was approved. 5-0

FOURTH ORDER OF BUSINESS**Attorney's Report****FIFTH ORDER OF BUSINESS****Engineer's Report****SIXTH ORDER OF BUSINESS****Manager's Report**

There being no reports, the next order of business followed.

SEVENTH ORDER OF BUSINESS**Supervisors' Requests or Comments**

Mr. Bennett shared an update on the amenity construction.

EIGHTH ORDER OF BUSINESS**Public Comments**

There being none, the next order of business followed.

NINTH ORDER OF BUSINESS**Adjournment**

There being no further business,

On MOTION by Ms. Pagan seconded by Mr. Thompson, with all in favor the meeting was adjourned at 10:58 a.m.

Bryan Radcliff
District Manager

Tatiana Pagan
Chairperson

3B.

October 2023 Meeting

COBBLESTONE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
HORNER ENVIROMENTAL PROFESSIONALS, INC	219283	\$750.00		AQUATIC MAINT. AUGUST 2023
Monthly Contract Subtotal		\$750.00		
Variable Contract				
GRAU AND ASSOCIATES	24732	\$700.00		AUDIT FYE 09/30/2022
Variable Contract Subtotal		\$700.00		
Utilities				
PASCO COUNTY UTILITIES	19252474	\$1,120.97		WATER SERVICE - 09/07/23-10/06/23
WITHLACOOCHEE RIVER ELECTRIC	2246427 101223	\$51.93		ELECTRICITY SERVICE - 09/11/23-10/09/23
WITHLACOOCHEE RIVER ELECTRIC	2246429 101223	\$1,411.67	\$1,463.60	PUBLIC LIGHTING
Utilities Subtotal		\$2,584.57		
Regular Services				
DEPT. OF ECONOMIC OPPORTUNITY	DEO 100223 ACH	\$175.00		FY 24 SPECIAL DISTRICT FEE
EGIS INSURANCE ADVISORS	19645	\$5,200.00		POLICY RENEWAL EFFECTIVE 10/01/23
ERIN MCCORMICK LAW, PA	10692	\$462.00		LEGAL SERVICES RELATED TO CONSTRUCTION MATTERS SEPTEMBER 2023
ERIN MCCORMICK LAW, PA	10695	\$2,425.50	\$2,887.50	GENERAL REP. - THRU 09/30/23
TIMES PUBLISHING COMPANY	308159 100423	\$143.20		MEETING SCHEDULE AD
YELLOWSTONE LANDSCAPE	TM 610102	\$12,112.00		ARBOR - TREE CUTBACKS
Regular Services Subtotal		\$20,517.70		
Additional Services		\$0.00		
Additional Services Subtotal		\$0.00		
TOTAL		\$24,552.27		

Approved (with any necessary revisions noted):

Signature:

Title (Check one):

☐ Chariman ☐ Vice Chariman ☐ Assistant Secretary



HORNER ENVIRONMNETAL
PROFESSIONALS, INC.
28536 WALKER DRIVE
WESLEY CHAPEL, FLORIDA 33544
TEL: 813-907-9500

Invoice

Date	Invoice No.
9/13/2023	219283

Bill To

Cobblestone CDD
Inframark
2005 Pan Am Circle Ste 300
Tampa, FL 33607

Project Name: Cobblestone

Billing Period: August 2023

Service Description

Monthly application of approved aquatic herbicides for the control of nuisance/exotic vegetation and the removal of trash/debris from the ponds (not including construction trash/debris).

Client coordination as needed

Balance Due: \$750.00

Thank you for the opportunity to assist you with this project.



PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012
NEW PORT RICHEY (727) 847-8131
DADE CITY (352) 521-4285

UtilCustServ@MyPasco.net
Pay By Phone: 1-855-786-5344

1 1 1
14-92910

COBBLESTONE CDD

Service Address: **2 INCH RECLAIM METER**

Bill Number: 19252474

Billing Date: 10/20/2023

Billing Period: 9/7/2023 to 10/6/2023

New Water, Sewer, Reclaim rates, fees, and charges took effect Oct. 1, 2023.
Please visit bit.ly/pcurates for additional details.

Account #	Customer #
1217610	01400688
Please use the 15-digit number below when making a payment through your	
121761001400688	

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Irrig Potable	200753358	9/7/2023	1637	10/6/2023	1817	29	180

Usage History			Transactions	
	Water	Irrigation	Previous Bill	1,551.03
October 2023		180	Payment 10/04/23	-1,551.03 CR
September 2023		231	Balance Forward	0.00
August 2023		177	Current Transactions	
July 2023		256	Water	
June 2023		409	Water Base Charge	60.77
May 2023		364	Water Charges 80.0 Thousand Gals X \$3.29	263.20
April 2023		200	Water Charges 40.0 Thousand Gals X \$6.59	263.60
			Water Charges 60.0 Thousand Gals X \$8.89	533.40
			Total Current Transactions	1,120.97
			TOTAL BALANCE DUE	\$1,120.97



Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasypay.pascocountyfl.net

☐ Check this box if entering change of mailing address on back.

COBBLESTONE CDD
2005 PANAM CI SUITE 300
TAMPA FL 33607

Account # 1217610
Customer # 01400688
Balance Forward 0.00
Current Transactions 1,120.97

Total Balance Due	\$1,120.97
Due Date	11/6/2023

10% late fee will be applied if paid after due date

Round-Up Donations to Charity	
Amount Enclosed	

☐ Check this box to participate in Round-Up.

PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

 Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

 Account Number **2246427** Cycle **08**
 Meter Number **341575369**
 Customer Number **20142019**
 Customer Name **COBBLESTONE CDD**

 Bill Date **10/12/2023**
 Amount Due **51.93**
 Current Charges Due **11/03/2023**

 District Office Serving You
One Pasco Center

See Reverse Side For More Information

 Service Address 3106 GALL BLVD
 Service Description ENTRY MONUMENT
 Service Classification General Service Non-Demand
ELECTRIC SERVICE

From	To						
Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
09/11	1395	10/09	1481				86

Comparative Usage Information
Average kWh

Period	Days	Per Day
Oct 2023	28	3
Sep 2023	34	3
Aug 2023	29	3

 BILLS ARE DUE
WHEN RENDERED
 A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.


2 0 1 4 2 0 1 9

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 844-209-7166. This number is WREC's Secure Pay-By-Phone system.

Previous Balance	53.74
Payment	53.74CR
Balance Forward	0.00

Customer Charge	39.16
Energy Charge 86 KWH @ 0.05017	4.31
Fuel Adjustment 86 KWH @ 0.04000	3.44
FL Gross Receipts Tax	1.20
State Tax	3.34
Pasco County Tax	0.48

Total Current Charges	51.93
Total Due	51.93

Please Pay

 Received
OCT 16 2023

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

 Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

 Please Detach and Return This Portion With
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 10/12/2023

Use above space for address change ONLY.

District: OP08



9 - 7885

 2246427
 COBBLESTONE CDD
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008

OP08



Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	11/03/2023
TOTAL CHARGES DUE	51.93
Total Charges Due After Due Date	56.93

000224642700000519300000569306

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **2246429** Cycle **08**
Meter Number
Customer Number 20142019
Customer Name **COBBLESTONE CDD**

Page 44
Bill Date **10/12/2023**
Amount Due **1,411.67**
Current Charges Due **11/03/2023**

District Office Serving You
One Pasco Center

Service Address PUBLIC LIGHTING
Service Description PUBLIC LIGHTING
Service Classification Public Lighting

See Reverse Side For More Information

ELECTRIC SERVICE

From	To	Date	Reading	Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
------	----	------	---------	------	---------	------------	--------------	-----------	----------

Comparative Usage Information
Average kWh
Period Days Per Day

BILLS ARE DUE
WHEN RENDERED
A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.



You have 24-hour access to manage your
account on-line through Smarthub at
www.wrec.net. If you would like to make a
payment using your credit card, please call
844-209-7166. This number is WREC's
Secure Pay-By-Phone system.

Previous Balance 1,451.67
Payment 1,451.67CR
Balance Forward 0.00

Light Energy Charge	27.03
Light Support Charge	48.23
Light Maintenance Charge	400.15
Light Fixture Charge	491.84
Light Fuel Adj 2,438 KWH @ 0.04000	97.52
Poles (QTY 53)	238.50
FL Gross Receipts Tax	4.43
State Tax	90.89
Pasco County Tax	13.08

Total Current Charges 1,411.67
Total Due Please Pay 1,411.67

Lights/Poles	Type/Qty	Type/Qty
	230 53	910 53

Received
OCT 16 2023

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 10/12/2023

Use above space for address change ONLY.

District: OP08

2246429
COBBLESTONE CDD
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008

OP08

Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	11/03/2023
TOTAL CHARGES DUE	1,411.67
Total Charges Due After Due Date	1,432.85

000224642900014116700014328502

Florida Department of Economic Opportunity, Special District Accountability Program

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/02/2023				Invoice No: 89479
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

000346

Cobblestone Community Development District

Mr. Brian K. Lamb
2005 Pan Am Circle, Suite 300
Tampa, Florida 33607



- | | |
|---------------------------------------|-------------------------------|
| 2. Telephone: | 813-397-5121 Ext: |
| 3. Fax: | 813-873-7070 |
| 4. Email: | brian.lamb@inframark.com |
| 5. Status: | Independent |
| 6. Governing Body: | Elected |
| 7. Website Address: | cobblestonecdd.com |
| 8. County(ies): | Pasco |
| 9. Special Purpose(s): | Community Development |
| 10. Boundary Map on File: | 01/18/2022 |
| 11. Creation Document on File: | 01/18/2022 |
| 12. Date Established: | 12/09/2021 |
| 13. Creation Method: | Local Ordinance |
| 14. Local Governing Authority: | Pasco County |
| 15. Creation Document(s): | County Ordinance 21-39 |
| 16. Statutory Authority: | Chapter 190, Florida Statutes |
| 17. Authority to Issue Bonds: | Yes |
| 18. Revenue Source(s): | Assessments |

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:  Date 10/30/23

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Florida Department of Economic Opportunity.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ☐ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,
2. ☐ This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ☐ Denied: ☐ Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.

INVOICE



Cobblestone Community Development District
c/o Inframark
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

Customer	Cobblestone Community Development District
Acct #	1276
Date	09/14/2023
Customer Service	Charisse Bitner
Page	1 of 1

Payment Information	
Invoice Summary	\$ 5,200.00
Payment Amount	
Payment for:	Invoice#19645
100123956	

Thank You

Please detach and return with payment



Customer: Cobblestone Community Development District

Invoice	Effective	Transaction	Description	Amount
19645	10/01/2023	Renew policy	Policy #100123956 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 9/14/2023	5,200.00
				Total
				\$ 5,200.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
 Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

P.O. Box 748555
 Atlanta, GA 30374-8555

scclimer@egisadvisors.com

09/14/2023



Erin McCormick | Law, PA

Erin McCormick, Esq.

Cobblestone CDD

Brittany Crutchfield
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607
 Email: districtinvoices@inframark.com,
teresa.farlow@inframark.com

Invoice Date	Invoice Number
10/10/2023	10692
Terms	Service Through
	09/30/2023

In Reference To: Contruction Matters (Work)

Date	By	Services	Hours	Amount
09/03/2023	Erin R McCormick	Review of email from Steve Bennett regarding Phase 2 Plat	0.20	\$ 77.00
09/13/2023	Erin R McCormick	Review of draft plat for Phase 2 of Cobblestone; left message for Stephen Bennett regarding above	1.00	\$ 385.00

Total Hours	1.20 hrs
Total Work	\$ 462.00
Total Invoice Amount	\$ 462.00
Previous Balance	\$ 731.50
9/29/2023 Payment - Check Split Payment	(\$731.50)
Balance (Amount Due)	\$ 462.00



Erin McCormick | Law, PA

Erin McCormick, Esq.

Cobblestone CDD

Brittany Crutchfield
2005 Pan Am Circle, Suite 300
Tampa, FL 33607
Email: districtinvoices@inframark.com, teresa.farlow@inframark.com

Invoice Date	Invoice Number
10/10/2023	10695
Terms	Service Through
	9/30/2023

In Reference To: General Representation (Work)

Date	By	Services	Hours	Amount
09/04/2023	Erin R McCormick	Review of emails from Bryan Radcliff and Tatiana Pagan regarding District Engineering Agreement; review of letter from the Withlacoochee River Electric Cooperative regarding potential acquisition of property in the vicinity of Gall Boulevard and review of emails from Bryan Radcliff and Tatiana Pagan regarding above;	0.30	\$ 115.50
09/06/2023	Erin R McCormick	Email to Brian Lamb and Bryan Radcliff regarding information needed to complete audit response; prepare response to audit request letter; review of responses from Brian Lamb and Bryan Radcliff; telephone conference with Andre McAden; finalize and transmit letter to Sylvia Chavez, Bryan Radcliff and Andre McAden	1.30	\$ 500.50
09/12/2023	Erin R McCormick	Receipt of email from Bryan Radcliff and fully executed District Engineering Agreement; telephone conference with Bryan Radcliff regarding changing landscape maintenance company;	0.30	\$ 115.50
09/18/2023	Erin R McCormick	Review of Agenda, Minutes and backup materials for Board of Supervisors meeting	0.50	\$ 192.50
09/20/2023	Erin R McCormick	Prepare for Board of Supervisors meeting; telephone conference with Bryan Radcliff to discuss items for upcoming Board meeting; review of email from Tatiana Pagan regarding Scope of Services for landscape maintenance agreement;	0.50	\$ 192.50
09/22/2023	Erin R McCormick	Travel to and attend Board of Supervisors meeting; review exhibit of right-of-way area to be maintained by the CDD;	1.60	\$ 616.00
09/25/2023	Erin R McCormick	Telephone conference with Bryan Radcliff and Tatiana Pagan regarding Landscape Maintenance Proposal Package;	0.30	\$ 115.50

Cobblestone CDD

Brittany Crutchfield
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607
 Email: districtinvoices@inframark.com, teresa.farlow@inframark.com

Invoice Date	Invoice Number
10/10/2023	10695
Terms	Service Through
	9/30/2023

09/29/2023	Erin R McCormick	Review of Landscape Maintenance RFP documents; prepare modifications and comments to Bid Form and Scope of Work; prepare Proposer Qualification Statement; email to Bryan Radcliff and Tatiana Pagan regarding above;	1.50	\$ 577.50
------------	---------------------	---	------	-----------

Total Hours	6.30 hrs
Total Work	\$ 2,425.50
Total Invoice Amount	\$ 2,425.50
Balance (Amount Due)	\$ 7,815.50



Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355
Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
10/ 4/23	COBBLESTONE CDD	
Billing Date	Sales Rep	Customer Account
10/04/2023	Deirdre Bonett	320362
Total Amount Due		Ad Number
\$143.20		0000308159

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
10/04/23	10/04/23	0000308159	Times	Legals CLS	Meeting Schedule	1	2x59 L	\$139.20
10/04/23	10/04/23	0000308159	Tampabay.com	Legals CLS	Meeting Schedule AffidavitMaterial	1	2x59 L	\$0.00 \$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
10/ 4/23	COBBLESTONE CDD	
Billing Date	Sales Rep	Customer Account
10/04/2023	Deirdre Bonett	320362
Total Amount Due		Ad Number
\$143.20		0000308159

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

COBBLESTONE CDD
[REDACTED]
2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33607

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

0000308159-01

Tampa Bay Times
Published Daily

STATE OF FLORIDA
 COUNTY OF Pasco

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida, that the attached copy of advertisement, being a Legal Notice in the matter **RE: Meeting Schedule** was published in said newspaper by print in the issues of: **10/ 4/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pasco** County, Florida and that the said newspaper has heretofore been continuously published in said **Pasco** County, Florida each day and has been entered as a second class mail matter at the post office in said **Pasco** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

} SS

NOTICE OF REGULAR BOARD MEETING SCHEDULE
FISCAL YEAR 2024
COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Cobblestone Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2023/2024 to be held at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O'Lakes, FL 34638 on the following dates at 10:00 a.m.:

FISCAL YEAR 2023/2024

October 21, 2023,	10:00 a.m.
December 02, 2023,	10:00 a.m.
January 27, 2024,	10:00 a.m.
February 24, 2024,	10:00 a.m.
March 24, 2024,	10:00 a.m.
April 28, 2024,	10:00 a.m.
May 26, 2024,	10:00 a.m.
June 23, 2024,	10:00 a.m.
July 28, 2024,	10:00 a.m.
August 25, 2024,	10:00 a.m.
September 22, 2024,	10:00 a.m.

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

The regular meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The regular meetings may be continued to a date, time, and place to be specified on the record at such special meeting.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Bryan Radcliff
 District Manager
 Run Date: 10/04/2023

0000308159



Signature Affiant

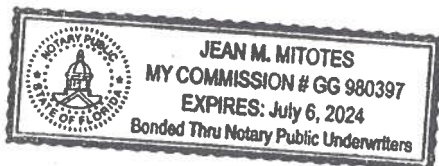
Sworn to and subscribed before me this 10/04/2023



Signature of Notary Public

Personally known ☒ or produced identification

Type of identification produced _____





INVOICE

INVOICE #	INVOICE DATE
TM 610102	10/25/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Cobblestone CDD
c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Cobblestone CDD

Invoice Due Date: November 24, 2023

Invoice Amount: \$12,112.00

Description	Current Amount
Tree Cutbacks Throughout Community	
Arbor	\$12,112.00

Invoice Total **\$12,112.00**

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

November 2023 Meeting

COBBLESTONE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
INFRAMARK LLC	104238	\$4,125.00		DISTRICT INVOICE OCTOBER 2023
INFRAMARK LLC	104778	\$4,125.00	\$8,250.00	DISTRICT INVOICE NOVEMBER 2023
YELLOWSTONE LANDSCAPE	TM 619906	\$2,833.50		LANDSCAPE MANT. - OCTOBER 2023
Monthly Contract Subtotal		\$11,083.50		
Variable Contract		\$0.00		
Variable Contract Subtotal		\$0.00		
Utilities				
PASCO COUNTY UTILITIES	19399218	\$756.48		SERVICE 10/06/23-11/07/23
Utilities Subtotal		\$756.48		
Regular Services				
COBBLESTONE CDD	11282023-1	\$2,303.43		SERIES 2022-1 FY24 TAX DIST ID 11/16-11/21
COBBLESTONE CDD	11282023-2	\$1,296.37	\$3,599.80	SERIES 2022-2 FY24 TAX DIST ID 11/16-11/21
ERIN MCCORMICK LAW, PA	10702	\$3,366.04		GENERAL REP. - THRU 11/08/23
YELLOWSTONE LANDSCAPE	TM 621783	\$5,426.49		LANDSCAPE ENHANCEMENTS / IRRIGATION WORK
YELLOWSTONE LANDSCAPE	TM 622501	\$2,721.69	\$8,148.18	MULCH INSTALLED
Regular Services Subtotal		\$15,114.02		
Additional Services		\$0.00		
Additional Services Subtotal		\$0.00		
TOTAL		\$26,954.00		

Approved (with any necessary revisions noted):

November 2023 Meeting

COBBLESTONE CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature:

Title (Check one):

☐ Chariman ☐ Vice Chariman ☐ Assistant Secretary



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Cobblestone CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

#104238

CUSTOMER ID

C2409

PO#**DATE**

10/31/2023

NET TERMS

Net 30

DUE DATE

11/30/2023

Services provided for the Month of: October 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	750.00		750.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Dissemination Services	1	Ea	416.67		416.67
Subtotal					4,125.00

Subtotal	\$4,125.00
Tax	\$0.00
Total Due	\$4,125.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE

INVOICE#

#104778

DATE

11/20/2023

CUSTOMER ID

C2409

NET TERMS

Net 30

PO#
DUE DATE

12/20/2023

BILL TO

Cobblestone CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: November 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	750.00		750.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Dissemination Services	1	Ea	416.67		416.67
Subtotal					4,125.00

Subtotal \$4,125.00

Tax \$0.00

Total Due \$4,125.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

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Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



INVOICE

INVOICE #	INVOICE DATE
TM 619906	10/31/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Cobblestone CDD
c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Cobblestone CDD

Invoice Due Date: November 30, 2023

Invoice Amount: \$2,833.50

Description	Current Amount
Monthly Landscape Maintenance October 2023	\$2,833.50

Invoice Total **\$2,833.50**

Excellence

IN COMMERCIAL LANDSCAPING

Valued Customer:

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Please reach out to jpowell@yellowstonelandscape.com if you would like to confirm prior payment status or if you have any additional questions.

Yellowstone Landscape

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012
NEW PORT RICHEY (727) 847-8131
DADE CITY (352) 521-4285

UtilCustServ@MyPasco.net
Pay By Phone: 1-855-786-5344

1 1 1
14-92910

COBBLESTONE CDD

Service Address: **2 INCH RECLAIM METER**

Bill Number: 19399218

Billing Date: 11/20/2023

Billing Period: 10/6/2023 to 11/7/2023

New Water, Sewer, Reclaim rates, fees, and charges took effect Oct. 1, 2023.
Please visit bit.ly/pcurates for additional details.

Account #	Customer #
1217610	01400688
Please use the 15-digit number below when making a payment through your	
121761001400688	

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Irrig Potable	200753358	10/6/2023	1817	11/7/2023	1956	32	139

Usage History			Transactions		
	Water	Irrigation	Previous Bill		1,120.97
November 2023		139	Payment 11/01/23		-1,120.97 CR
October 2023		180	Balance Forward		0.00
September 2023		231	Current Transactions		
August 2023		177	Water		
July 2023		256	Water Base Charge		60.77
June 2023		409	Water Charges 80.0 Thousand Gals X \$3.29		263.20
May 2023		364	Water Charges 40.0 Thousand Gals X \$6.59		263.60
April 2023		200	Water Charges 19.0 Thousand Gals X \$8.89		168.91
			Total Current Transactions		756.48
			TOTAL BALANCE DUE		\$756.48



Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasypay.pascocountyfl.net☐ Check this box if entering change of mailing address on back.

COBBLESTONE CDD
2005 PANAM CI SUITE 300
TAMPA FL 33607

Account # 1217610
Customer # 01400688
Balance Forward 0.00
Current Transactions 756.48

Total Balance Due	\$756.48
Due Date	12/7/2023

10% late fee will be applied if paid after due date

Round-Up Donations to Charity	
Amount Enclosed	

☐ Check this box to participate in Round-Up.

PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

CHECK REQUEST FORM
Cobblestone

Date: 11/29/2023

Invoice#: 11282023-1

Vendor#: V00010

Vendor Name: Cobblestone

Pay From: Truist Acct# 4096

Description: Series 2022-1 - FY 24 Tax Dist. ID [redacted] e 11/16-11/21

Code to: 200.103200.1000

Amount: \$2,303.43

Requested By: 11/29/2023
Teresa Farlow

COBBLESTONE CDD
DISTRICT CHECK REQUEST

Today's Date 11/28/2023
Check Amount **\$2,303.43**
Payable To Cobblestone CDD
Check Description Series 2022-1 - FY 24 Tax Dist. ID
Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM	
Fund	<u>001</u>
G/L	<u>20702</u>
Object Code	
Chk #	Date

CHECK REQUEST FORM
Cobblestone

Date: 11/29/2023

Invoice#: 11282023-2

Vendor#: V00010

Vendor Name: Cobblestone

Pay From: Truist Acct# 4096

Description: Series 2022-2 - FY24 Tax Dist ID ~~11/09-11/15~~ 11/16-11/21

Code to: 201.103200.1000

Amount: \$1,296.37

Requested By: 11/29/2023
Teresa Farlow

COBBLESTONE CDD
DISTRICT CHECK REQUEST

Today's Date 11/28/2023
Check Amount \$1,296.37
Payable To Cobblestone CDD
Check Description Series 2022-2 - FY 24 Tax Dist. ID
Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#	Date	



Erin McCormick | Law, PA

Erin McCormick, Esq.

Cobblestone CDD

Brittany Crutchfield
2005 Pan Am Circle, Suite 300
Tampa, FL 33607
Email: districtinvoices@inframark.com,
teresa.farlow@inframark.com

Invoice Date	Invoice Number
11/08/2023	10702
Terms	Service Through
	11/08/2023

In Reference To: General Representation (Work)

Date	By	Services	Hours	Amount
10/16/2023	Erin R McCormick	Review of email from Silvia Chavez regarding update to audit and respond; left message for Zeep Panaseny regarding above; telephone conference with Tatiana Pagan; email to Brian Lamb, Bryan Radcliff, Tatiana Pagan and Zeep Panaseny regarding audit, correspondence from Joint Legislative Auditing Committee and email from Joyce Blocker; review of email from Bryan Radcliff; review of email from Brian Lamb; review of email from Zeep Panaseny and respond;	1.00	\$ 385.00
10/16/2023	Erin R McCormick	Review of email from Monica Alvarez regarding copies of executed agreements needed; obtain executed agreements and email copies to Monica Alvarez and Ayesha Torres;	0.60	\$ 231.00
10/20/2023	Erin R McCormick	Review of Agenda, Minutes and backup materials for Board of Supervisors meeting	1.00	\$ 385.00
10/26/2023	Erin R McCormick	Prepare for Board of Supervisors meeting [CLIENT COURTESY - NO CHARGE]	0.60	\$ 0.00
10/27/2023	Erin R McCormick	Travel to and attend Board of Supervisors meeting	1.60	\$ 616.00
10/30/2023	Erin R McCormick	Review Division of Corporations information for Landscape Maintenance Professionals, Inc.; Prepare Landscape Maintenance Agreement with LMP; multiple telephone conferences with Bryan Radcliff regarding above; review of revised Bid; email to Bryan Radcliff regarding Exhibits needed for Agreement; review of Maintenance Map and Scope of Work; finalize Agreement; email to Bryan Radcliff, Gary Schwartz and Tatiana Pagan;	2.70	\$ 1,039.50
11/03/2023	Erin R McCormick	Review of Final Audit	0.80	\$ 308.00

3314 Henderson Boulevard | Suite 100 DI Tampa, FL 33609

o: 813.579.2653 | erin@emccormicklaw.com |



Erin McCormick | Law, PA

Erin McCormick, Esq.

Cobblestone CDD

Brittany Crutchfield
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607
 Email: districtinvoices@inframark.com,
teresa.farlow@inframark.com

Invoice Date	Invoice Number
11/08/2023	10702
Terms	Service Through
	11/08/2023

11/04/2023	Erin R McCormick	Email to Bryan Radcliff regarding approval of Landscape Maintenance Agreement by LMP and termination notice to Yellowstone;	0.10	\$ 38.50
11/06/2023	Erin R McCormick	Review of email from Bryan Radcliff and respond regarding termination of landscape maintenance with Yellowstone and commencement date for LMP;	0.10	\$ 38.50
11/08/2023	Erin R McCormick	Prepare Termination Notice Letter for Yellowstone; email to Bryan Radcliff and Tatiana Pagan regarding above;	0.70	\$ 269.50

In Reference To: General Representation (Expenses)

Date	By	Expenses	Amount
09/22/2023	Erin R McCormick	Mileage and tolls to Board of Supervisors meeting	\$ 27.19
10/27/2023	Erin R McCormick	Mileage and tolls to and from Board of Supervisors meeting	\$ 27.85

Total Hours	9.20 hrs
Total Work	\$ 3,311.00
Total Expenses	\$ 55.04
Total Invoice Amount	\$ 3,366.04
Previous Balance	\$ 4,312.00
10/11/2023 Payment - Check Split Payment	(\$3,503.50)
10/26/2023 Payment - Check Split Payment	(\$2,425.50)
Balance (Amount Due)	\$ 5,252.54

3314 Henderson Boulevard | Suite 100 DI Tampa, FL 33609

o: 813.579.2653 | erin@emccormicklaw.com |



Erin McCormick | Law, PA

Erin McCormick, Esq.

Cobblestone CDD

Brittany Crutchfield
2005 Pan Am Circle, Suite 300
Tampa, FL 33607
Email: districtinvoices@inframark.com,
teresa.farlow@inframark.com

Invoice Date	Invoice Number
11/08/2023	10702
Terms	Service Through
	11/08/2023



INVOICE

INVOICE #	INVOICE DATE
TM 621783	11/10/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Cobblestone CDD
c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Cobblestone CDD

Invoice Due Date: December 10, 2023

Invoice Amount: \$5,426.49

Description	Current Amount
Plant Replacement at Entrance	
Landscape Enhancement	\$4,893.50
Irrigation	\$532.99

Invoice Total **\$5,426.49**

Excellence

IN COMMERCIAL LANDSCAPING

Valued Customer:

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Please reach out to jpowell@yellowstonelandscape.com if you would like to confirm prior payment status or if you have any additional questions.

Yellowstone Landscape

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



INVOICE

INVOICE #	INVOICE DATE
TM 622501	11/15/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Cobblestone CDD
c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Property Name: Cobblestone CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: December 15, 2023

Invoice Amount: \$2,721.69

Description	Current Amount
Community Mulch Replenish	
Mulch Install	\$2,721.69

Invoice Total **\$2,721.69**

Excellence

IN COMMERCIAL LANDSCAPING

Valued Customer:

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Yellowstone Landscape

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Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286

December 2023 Meeting

COBBLESTONE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
HORNER ENVIROMENTAL PROFESSIONALS, INC	219395	\$750.00		AQUATIC MAINT. - OCTOBER 2023
HORNER ENVIROMENTAL PROFESSIONALS, INC	219454	\$750.00	\$1,500.00	AQUATIC MAINT. - NOVEMBER 2023
INFRAMARK LLC	105810	\$366.52		DISRICT SERVICES NOVEMBER 2023
INFRAMARK LLC	107147	\$4,260.22	\$4,626.74	DISRICT INVOICE DECEMBER 2023
LANDSCAPE MAINTENANCE PROFESSINALS INC	180094	\$4,498.34		GROUND MAINT. - DECEMBER 2023
LANDSCAPE MAINTENANCE PROFESSINALS INC	180775	\$4,498.34	\$8,996.68	GROUND MAINT. - JANUARY 2024
Monthly Contract Subtotal		\$15,123.42		
Variable Contract		\$0.00		
Variable Contract Subtotal		\$0.00		
Utilities				
PASCO COUNTY UTILITIES	19562510	\$564.37		WATER SERVICE - 11/17/23-12/07/23
WITHLACOOCHEE RIVER ELECTRIC	2246427 121223	\$57.55		ELECTRICITY SERVICE - 11/07/23-12/06/23
WITHLACOOCHEE RIVER ELECTRIC	2246429 121223	\$1,432.85	\$1,490.40	PUBLIC LIGHTING
Utilities Subtotal		\$2,054.77		
Regular Services				
COBBLESTONE CDD	12062023-1	\$3,071.23		SERIES 2022-1 FY24 TAX DIST ID 11/22-11/27
COBBLESTONE CDD	12072023-01	\$104,088.21		SERIES 2022-1 FY24 TAX DIST ID 11/28-12/01
COBBLESTONE CDD	12072023-02	\$58,580.77		SERIES 2022-2 FY24 TAX DIST ID 11/28-12/01
COBBLESTONE CDD	12152023-01	\$98,789.74		SERIES 2022-1 FY24 TAX DIST ID 12/2-12/8
COBBLESTONE CDD	12152023-02	\$55,598.79	\$320,128.74	SERIES 2022-2 FY24 TAX DIST ID 12/2-12/8
ERIN MCCORMICK LAW, PA	10712	\$847.00		GENERAL REP. - THRU 12/08/23
MR. PRESSURE WASHING	INV-000113 DEP	\$500.00		WREATH/GARLAND LIGHTS - DEPOSIT
MR. PRESSURE WASHING	INV-000113 REM	\$500.00	\$1,000.00	WREATH/GARLAND W/ LIGHTS - REM.
Regular Services Subtotal		\$321,975.74		
Additional Services		\$0.00		
Additional Services Subtotal		\$0.00		

December 2023 Meeting

COBBLESTONE CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
TOTAL		\$339,153.93		

Approved (with any necessary revisions noted):

Signature:

Title (Check one):

☐ Chariman ☐ Vice Chariman ☐ Assistant Secretary



HORNER ENVIRONMNETAL
PROFESSIONALS, INC.
28536 WALKER DRIVE
WESLEY CHAPEL, FLORIDA 33544
TEL: 813-907-9500

Invoice

Date	Invoice No.
11/21/2023	219395

Bill To

Cobblestone CDD
Inframark
2005 Pan Am Circle Ste 300
Tampa, FL 33607

Project Name: Cobblestone

Billing Period: October 2023

Service Description

Monthly application of approved aquatic herbicides for the control of nuisance/exotic vegetation and the removal of trash/debris from the ponds (not including construction trash/debris).

Client coordination as needed

Balance Due: \$750.00

Thank you for the opportunity to assist you with this project.



HORNER ENVIRONMNETAL
PROFESSIONALS, INC.
28536 WALKER DRIVE
WESLEY CHAPEL, FLORIDA 33544
TEL: 813-907-9500

Invoice

Date	Invoice No.
12/6/2023	219454

Bill To
Cobblestone CDD Inframark 2005 Pan Am Circle Ste 300 Tampa, FL 33607

Project Name: Cobblestone
Billing Period: November 2023

Service Description
<p>Monthly application of approved aquatic herbicides for the control of nuisance/exotic vegetation and the removal of trash/debris from the ponds (not including construction trash/debris).</p> <p>Client coordination as needed</p>

Balance Due: \$750.00

Thank you for the opportunity to assist you with this project.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Cobblestone CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

#105810

CUSTOMER ID

C2409

PO#**DATE**

11/30/2023

NET TERMS

Net 30

DUE DATE

12/30/2023

Services provided for the Month of: November 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
B/W Copies	21	Ea	0.15		3.15
Color Copies	576	Ea	0.39		224.64
Postage	13	Ea	0.63		8.19
Eric Davidson 9-25-23 SPRINGHILL SUITES LAND : client monthly meetings \$130.54	1	Ea	130.54		130.54
Subtotal					366.52

Subtotal

\$366.52

Tax

\$0.00

Total Due

\$366.52

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

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Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE

INVOICE#

#107147

DATE

12/21/2023

CUSTOMER ID

C2409

NET TERMS

Net 30

PO#
DUE DATE

1/20/2024

BILL TO

Cobblestone CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: December 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
B/W Copies	6	Ea	0.15		0.90
Postage	6	Ea	0.63		3.78
Technology/Data Storage	1	Ea	50.00		50.00
Rental & Leases	1	Ea	50.00		50.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Eric Davidson 11-1-23 SPRINGHILL SUITES LAND : client meeting space \$130.54	1	Ea	130.54		130.54
Recording Secretary	1	Ea	200.00		200.00
Administration	1	Ea	375.00		375.00
Dissemination Services	1	Ea	416.67		416.67
Accounting Services	1	Ea	750.00		750.00
District Management	1	Ea	2,083.33		2,083.33
Subtotal					4,260.22

Subtotal

\$4,260.22

Tax

\$0.00

Total Due

\$4,260.22

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

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Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



Corporate Office
PO Box 267
Seffner, FL 33583

813-757-6500
813-757-6501

Invoice

Date	Invoice #
12/1/2023	180094

Bill To:

Cobblestone CDD
c/o Inframark
2005 Pan Am Circle Suite 300
Tampa , FL 33607

Property Information

Services for the month of December 2023

Description	Qty	Rate	Amount
MONTHLY GROUND MAINTENANCE	1	4,498.34	4,498.34
CONTRACT EFFECTIVE DATE : DECEMBER 1 2023			

			Total	\$4,498.34
Questions regarding this invoice? Please e-mail arpayments@lmpopro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits	\$0.00
	Net 30	12/31/2023	Balance Due	\$4,498.34

813-757-6500
813-757-6501

Date	Invoice #
1/1/2024	180775

Cobblestone CDD
c/o Inframark
2005 Pan Am Circle Suite 300
Tampa , FL 33607

[illegible]

Description	Qty	Rate	Amount
MONTHLY GROUND MAINTENANCE	1	4,498.34	4,498.34
CONTRACT EFFECTIVE DATE : DECEMBER 1 2023			

			Total	\$4,498.34
Questions regarding this invoice? Please e-mail arpayments@lmpopro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits	\$0.00
	Net 30	1/31/2024	Balance Due	\$4,498.34



PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

LAND O' LAKES (813) 235-6012
NEW PORT RICHEY (727) 847-8131
DADE CITY (352) 521-4285

UtilCustServ@MyPasco.net
Pay By Phone: 1-855-786-5344



3568 1 1
14-92910

COBBLESTONE CDD

Service Address: **2 INCH RECLAIM METER**

Bill Number: 19562510
Billing Date: 12/19/2023
Billing Period: 11/7/2023 to 12/7/2023

New Water, Sewer, Reclaim rates, fees, and charges took effect Oct. 1, 2023.
Please visit bit.ly/pcurates for details.

Account #	Customer #
1217610	01400688
Please use the 15-digit number below when making a payment through your bank	
121761001400688	

Service	Meter #	Previous		Current		# of Days	Consumption in thousands
		Date	Read	Date	Read		
Irrig Potable	200753358	11/7/2023	1956	12/7/2023	2061	30	105

Usage History

Irrigation

December 2023	105
November 2023	139
October 2023	180
September 2023	231
August 2023	177
July 2023	256
June 2023	409
May 2023	364
April 2023	200

Transactions

Previous Bill	756.48
Past Due	756.48
Current Transactions	
Irrigation	
Water Base Charge	60.77
Water Tier 1	80.0 Thousand Gals X \$3.29
Water Tier 2	25.0 Thousand Gals X \$6.59
Adjustments	
Late Payment Charge	75.65
Total Current Transactions	564.37

TOTAL BALANCE DUE \$1,320.85

*Past due balance is delinquent and subject to further fees and immediate disconnect.



Please return this portion with payment

TO PAY ONLINE, VISIT pascoeasypay.pascocountyfl.net

☐ Check this box if entering change of mailing address on back

Received
DEC 21 2023

Account # 1217610
Customer # 01400688
Past Due 756.48
Current Transactions 564.37

Total Balance Due \$1,320.85
Due Date 1/5/2024

10% late fee will be applied if paid after due date

Round-Up Donations to Charity

Amount Enclosed

☐ Check this box to participate in Round-Up.

COBBLESTONE CDD
2005 PANAM CI SUITE 300
TAMPA FL 33607

PASCO COUNTY UTILITIES
CUSTOMER INFORMATION & SERVICES
P.O. BOX 2139
NEW PORT RICHEY, FL 34656-2139

014006887121761081956251010001320853

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

 Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

 Account Number **2246427** Cycle 08
 Meter Number 341575369
 Customer Number 20142019
 Customer Name COBBLESTONE CDD

 Bill Date **12/12/2023**
 Amount Due **109.79**
 Current Charges Due **01/05/2024**

 District Office Serving You
One Pasco Center

See Reverse Side For More Information

 Service Address 3106 GALL BLVD
 Service Description ENTRY MONUMENT
 Service Classification General Service Non-Demand
ELECTRIC SERVICE

From Date	Reading	To Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
11/07	1570	12/07	1662				92

Comparative Usage Information

Period	Days	Average kWh Per Day
Dec 2023	30	3
Nov 2023	29	3
Aug 2023	29	3

 BILLS ARE DUE
WHEN RENDERED
A 1.5 percent, but not
less than \$5, late charge
will apply to unpaid
balances as of 5:00 p.m.
on the due date shown
on this bill.


2 0 1 4 2 0 1 9

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 844-209-7166. This number is WREC's Secure Pay-By-Phone system.

*** Capital Credit Refund *** This bill may include a credit "CC Retirement Credit". If you have more than one active account, you may receive a check by the end of December. Sharing this credit with you is a benefit of being a Member-Owner. See Member News for details.

Previous Balance	52.24
Payment	0.00
Balance Forward	52.24

*** See Notice Below ***

Late Charge	5.00
Customer Charge	39.16
Energy Charge 92 KWH @ 0.05017	4.62
Fuel Adjustment 92 KWH @ 0.04000	3.68
FL Gross Receipts Tax	1.22
State Tax	3.38
Pasco County Tax	0.49

Total Current Charges	57.55
Total Due	109.79

Please Pay

*** IMMEDIATE ATTENTION REQUIRED ***

REMINDER: You may have overlooked payment of your previous bill, noted above as "Balance Forward." To avoid the collection process, payment must be received prior to 5:00 P.M. on 12/21/2023.

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

 Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

 Please Detach and Return This Portion With
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 12/12/2023

*** See Notice Above ***

Use above space for address change ONLY.

District: OP08



9 - 7884

 2246427
 COBBLESTONE CDD
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008

OP08



Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	01/05/2024
TOTAL CHARGES DUE	109.79
Total Charges Due After Due Date	114.79

000224642700001097900001147909

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

 Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

 Account Number **2246429** Cycle **08**
 Meter Number
 Customer Number 20142019
 Customer Name **COBBLESTONE CDD**

 Bill Date **12/12/2023**
 Amount Due **2,844.52**
 Current Charges Due **01/05/2024**

 District Office Serving You
One Pasco Center

See Reverse Side For More Information

 Service Address PUBLIC LIGHTING
 Service Description PUBLIC LIGHTING
 Service Classification Public Lighting
ELECTRIC SERVICE

From Date	Reading	To Date	Reading	Multiplier	Dem. Reading	KW Demand	kWh Used
--------------	---------	------------	---------	------------	--------------	-----------	----------

Comparative Usage Information

Average kWh

Period	Days	Per Day
--------	------	---------

 BILLS ARE DUE
 WHEN RENDERED
 A 1.5 percent, but not
 less than \$5, late charge
 will apply to unpaid
 balances as of 5:00 p.m.
 on the due date shown
 on this bill.


2 0 1 4 2 0 1 9

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 844-209-7166. This number is WREC's Secure Pay-By-Phone system.

*** Capital Credit Refund *** This bill may include a credit "CC Retirement Credit". If you have more than one active account, you may receive a check by the end of December. Sharing this credit with you is a benefit of being a Member-Owner. See Member News for details.

Previous Balance	1,411.67
Payment	0.00
Balance Forward	1,411.67

*** See Notice Below ***

Late Charge	21.18
Light Energy Charge	27.03
Light Support Charge	48.23
Light Maintenance Charge	400.15
Light Fixture Charge	491.84
Light Fuel Adj 2,438 KWH @ 0.04000	97.52
Poles (QTY 53)	238.50
FL Gross Receipts Tax	4.43
State Tax	90.89
Pasco County Tax	13.08

Total Current Charges	1,432.85
Total Due	2,844.52

Please Pay

Lights/Poles	Type/Qty	Type/Qty
	230 53	910 53

*** IMMEDIATE ATTENTION REQUIRED ***

REMINDER: You may have overlooked payment of your previous bill, noted above as "Balance Forward." To avoid the collection process, payment must be received prior to 5:00 P.M. on 12/21/2023.

**WITHLACOOCHEE RIVER ELECTRIC
COOPERATIVE, INC.**

 Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

 Please Detach and Return This Portion With
Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 12/12/2023

*** See Notice Above ***

Use above space for address change ONLY.

District: OP08

 2246429
 COBBLESTONE CDD
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008

OP08

Make check payable to W.R.E.C. MUST BE IN BLACK OR BLUE INK.

Current Charges Due Date	01/05/2024
TOTAL CHARGES DUE	2,844.52
Total Charges Due After Due Date	2,887.19

000224642900028445200028871906

CHECK REQUEST FORM
Cobblestone

Date:	12/5/2023
Invoice#:	12062023-1
Vendor#:	V00010
Vendor Name:	Cobblestone
Pay From:	Truist Acct# 4096
Description:	Series 2022-1 - FY 24 Tax Dist. ID 11/22-11/27
Code to:	200.103200.1000
Amount:	\$3,071.23
Requested By:	<div>12/5/2023</div> <div>Teresa Farlow</div>

COBBLESTONE CDD
DISTRICT CHECK REQUEST

Today's Date 12/6/2023

Payable To Cobblestone CDD

Check Amount \$3,071.23

Check Description Series 2022-1 - FY 24 Tax Dist. ID 3071.23

Check Amount ~~\$1,728.49~~

Check Description ~~Series 2022-2 - FY 24 Tax Dist. ID 1728.49~~

Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#		Date

Distribution Details

Funding Agency: COBBLESTONE CDD (COBSTN)

Date: 11/22/2023 - 11/27/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
COBBLESTONE (COBSTN)		2023	Real Estate - Current	Discount	\$-258.32	\$-5.16
		2023	Real Estate - Current	Tax Due	\$8,457.95	\$129.16
COBBLESTONE CDD (COBSTN)				Total	\$6,199.63	\$124.00
				Wire Total	\$6,075.63	

CHECK REQUEST FORM
Cobblestone

Date: 12/14/2023

Invoice#: 12072023-01

Vendor#: V00010

Vendor Name: Cobblestone

Pay From: Truist Acct# 4096

Description: Series 2022-1 - FY 24 Tax Dist. ID 11/28-12/01

Code to: 200.103200.1000

Amount: \$104,088.21

Requested By: 12/14/2023
Teresa Farlow

COBBLESTONE CDD
DISTRICT CHECK REQUEST

Today's Date 12/7/2023

Payable To Cobblestone CDD

Check Amount \$104,088.21

Check Description Series 2022-1 - FY 24 Tax Dist. ID 11/28-12/01

Check Amount \$58,580.77

Check Description Series 2022-2 - FY 24 Tax Dist. ID 11/28-12/01

Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM	
Fund	<u>001</u>
G/L	<u>20702</u>
Object Code	
Chk #	_____ Date _____

Distribution Details

Funding Agency: COBBLESTONE CDD (COBSTN)

Date: 11/28/2023 - 12/01/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
COBBLESTONE (COBSTN)		2023	Real Estate - Current	Discount	\$-8,754.62	\$-175.05
		2023	Real Estate - Current	Tax Due	\$218,868.39	\$4,377.32
COBBLESTONE CDD (COBSTN)			Total	\$210,113.77	\$4,202.27	
			Wire Total	\$205,911.50		

CHECK REQUEST FORM
Cobblestone

Date: 12/14/2023

Invoice#: 12072023-02

Vendor#: V00010

Vendor Name: Cobblestone

Pay From: Truist Acct# 4096

Description: Series 2022-2 - FY24 Tax Dist ID 11/28-12/01

Code to: 201.103200.1000

Amount: \$58,580.77

Requested By: Teresa Farlow 12/14/2023

COBBLESTONE CDD
DISTRICT CHECK REQUEST

Today's Date 12/7/2023

Payable To Cobblestone CDD

Check Amount \$104,088.21

Check Description Series 2022-1 - FY 24 Tax Dist. ID 11/28-12/01

Check Amount \$58,580.77

Check Description Series 2022-2 - FY 24 Tax Dist. ID 11/28-12/01

Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM	
Fund	<u>001</u>
G/L	<u>20702</u>
Object Code	
Chk #	<u> </u> Date <u> </u>

Distribution Details

Funding Agency: COBBLESTONE CDD (COBSTN)
Date: 11/28/2023 - 12/01/2023
Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
COBBLESTONE (COBSTN)		2023	Real Estate - Current	Discount	\$-8,754.62	\$-175.05
		2023	Real Estate - Current	Tax Due	\$218,868.39	\$4,377.32
COBBLESTONE CDD (COBSTN)			Total	\$210,113.77	\$4,202.27	
			Wire Total	\$205,911.50		

CHECK REQUEST FORM
Cobblestone

Date: 12/15/2023

Invoice#: 12152023-01

Vendor#: V00010

Vendor Name: Cobblestone

Pay From: Truist Acct# 4096

Description: Series 2022-1 - FY 24 Tax Dist. ID 12/2-12/8

Code to: 200.103200.1000

Amount: \$98,789.74

Requested By: Teresa Farlow 12/15/2023

COBBLESTONE CDD
DISTRICT CHECK REQUEST

Today's Date 12/15/2023

Payable To Cobblestone CDD

Check Amount \$98,789.74

Check Description Series 2022-1 - FY 24 Tax Dist. ID 12/2-12/8

Check Amount \$55,598.79

Check Description Series 2022-2 - FY 24 Tax Dist. ID 12/2-12/8

Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#	Date	

COBBLESTONE CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2024, TAX YEAR 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	94,173.82	21.001%	0.210000
Net DS 2022-1	226,683.97	50.550%	0.505500
Net DS 2022-2	127,577.57	28.449%	0.284500
Net Total	448,435.36	100.0000%	1.000000

200

201.00

Date Received	Amount Received	21.00%	21.00%	50.55%	50.55%	28.45%	28.45%	Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	18,329.11	3,849.21	3,849.21	9,265.36	9,265.36	5,214.54	5,214.54	-	11/1-11/8	
11/21/2023	2,531.52	531.63	531.63	1,279.68	1,279.68	720.20	720.20	0.01	11/9-11/15	
11/28/2023	4,556.74	956.94	956.95	2,303.43	2,303.43	1,296.37	1,296.37	(0.01)	11/16-11/21	
12/6/2023	6,075.63	1,275.91	1,275.91	3,071.23	3,071.23	1,728.49	1,728.49	-	11/22-11/27	
12/7/2023	205,911.50	43,242.52	43,242.52	104,088.21	104,088.21	58,580.77	58,580.77	-	11/28-12/01	
12/15/2023	195,429.85	41,041.31	41,041.31	98,789.74	98,789.74	55,598.79	55,598.79	0.01	12/2-12/8	
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
TOTAL	414,505.24	87,048.32	87,048.32	209,532.30	209,532.29	117,924.62	117,924.62			
Net Total on Roll	448,435.36		94,173.82		127,577.57		0.28			
Collection Surplus / (Deficit)	(33,930.12)		(7,125.50)		81,954.72		117,924.34			

Distribution Details

Funding Agency: COBBLESTONE CDD (COBSTN)

Date: 12/02/2023 - 12/08/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
COBBLESTONE (COBSTN)		2023	Real Estate - Current	Discount	\$-8,276.92	\$-165.55
		2023	Real Estate - Current	Tax Due	\$206,922.98	\$4,138.48
		2023	Real Estate - Installment	Discount	\$-23.88	\$-0.48
		2023	Real Estate - Installment	Tax Due	\$796.04	\$15.92
COBBLESTONE CDD (COBSTN)				Total	\$199,418.22	\$3,988.37
				Wire Total	\$195,429.85	

CHECK REQUEST FORM
Cobblestone

Date:	12/15/2023
Invoice#:	12152023-02
Vendor#:	V00010
Vendor Name:	Cobblestone
Pay From:	Truist Acct# 4096
Description:	Series 2022-2 - FY24 Tax Dist ID 12/2-12/8
Code to:	201.103200.1000
Amount:	\$55,598.79
Requested By:	<div>12/15/2023</div> <div>Teresa Farlow</div>

COBBLESTONE CDD
DISTRICT CHECK REQUEST

Today's Date 12/15/2023

Payable To Cobblestone CDD

Check Amount \$98,789.74

Check Description Series 2022-1 - FY 24 Tax Dist. ID 12/2-12/8

Check Amount \$55,598.79

Check Description Series 2022-2 - FY 24 Tax Dist. ID 12/2-12/8

Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM	
Fund	<u>001</u>
G/L	<u>20702</u>
Object Code	
Chk #	Date

COBBLESTONE CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2024, TAX YEAR 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	94,173.82	21.001%	0.210000
Net DS 2022-1	226,683.97	50.550%	0.505500
Net DS 2022-2	127,577.57	28.449%	0.284500
Net Total	448,435.36	100.0000%	1.000000

200

201.00

Date Received	Amount Received	21.00%	21.00%	50.55%	50.55%	28.45%	28.45%	Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	18,329.11	3,849.21	3,849.21	9,265.36	9,265.36	5,214.54	5,214.54	-	11/1-11/8	
11/21/2023	2,531.52	531.63	531.63	1,279.68	1,279.68	720.20	720.20	0.01	11/9-11/15	
11/28/2023	4,556.74	956.94	956.95	2,303.43	2,303.43	1,296.37	1,296.37	(0.01)	11/16-11/21	
12/6/2023	6,075.63	1,275.91	1,275.91	3,071.23	3,071.23	1,728.49	1,728.49	-	11/22-11/27	
12/7/2023	205,911.50	43,242.52	43,242.52	104,088.21	104,088.21	58,580.77	58,580.77	-	11/28-12/01	
12/15/2023	195,429.85	41,041.31	41,041.31	98,789.74	98,789.74	55,598.79	55,598.79	0.01	12/2-12/8	
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		-	-	-	-	-	-	-		
TOTAL	414,505.24	87,048.32	87,048.32	209,532.30	209,532.29	117,924.62	117,924.62	-		
Net Total on Roll	448,435.36		94,173.82		127,577.57		0.28			
Collection Surplus / (Deficit)	(33,930.12)		(7,125.50)		81,954.72		117,924.34			

Distribution Details

Funding Agency: COBBLESTONE CDD (COBSTN)

Date: 12/02/2023 - 12/08/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
COBBLESTONE (COBSTN)		2023	Real Estate - Current	Discount	\$-8,276.92	\$-165.55
		2023	Real Estate - Current	Tax Due	\$206,922.98	\$4,138.48
		2023	Real Estate - Installment	Discount	\$-23.88	\$-0.48
		2023	Real Estate - Installment	Tax Due	\$796.04	\$15.92
COBBLESTONE CDD (COBSTN)				Total	\$199,418.22	\$3,988.37
				Wire Total	\$195,429.85	



Erin McCormick | Law, PA

Erin McCormick, Esq.

Cobblestone CDD

Brittany Crutchfield
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607
 Email: districtinvoices@inframark.com,
 teresa.farlow@inframark.com

Invoice Date	Invoice Number
12/08/2023	10712
Terms	Service Through
	12/08/2023

In Reference To: General Representation (Work)

Date	By	Services	Hours	Amount
11/14/2023	Erin R McCormick	Review necessary actions to be taken concerning filing of audit and email to Bryan Radcliff regarding filing with Auditor General and Department of Financial Services;	0.30	\$ 115.50
11/15/2023	Erin R McCormick	Review of email from Bryan Radcliff regarding audit and respond	0.10	\$ 38.50
11/17/2023	Erin R McCormick	Multiple emails to Joyce Blocker, Teresa Farlow, Bryan Radcliff, Tatiana Pagan, Brian Lamb and Zeep Panasenry regarding submittal of audit; review of responses; telephone conference with Debbie White at the Joint Legislative Auditing Committee regarding above; prepare email to Debbie White regarding above;	1.50	\$ 577.50
11/29/2023	Erin R McCormick	Email to Bryan Radcliff requesting copy of executed agreement with LMP for Landscape Maintenance	0.10	\$ 38.50
11/30/2023	Erin R McCormick	Receipt of executed signature page for LMP agreement and add to contract file; email to Bryan Radcliff regarding Certificate of Insurance;	0.20	\$ 77.00

Total Hours	2.20 hrs
Total Work	\$ 847.00
Total Invoice Amount	\$ 847.00
Previous Balance	\$ 5,252.54
Balance (Amount Due)	\$ 6,099.54



INVOICE

INV-000113

Date Issued: Nov 29, 2023
 Date Due: Due on Receipt
 Type: Total Due
 Check Payable To: Mr. Pressure Washing, LLC
Balance Due: \$1,000.00

FROM:**Mr. Pressure Washing, LLC**

EIN # 86-3823543

Email: misterpressurewashing@gmail.com

Phone: (352) 263-0114

TO:**Cdd Cobblestone**

Attn: Bryan Radcliffe

3212 Gall Boulevard

Zephyrhills, FL, 33541

JOB LOCATION:**Cdd Cobblestone**

3212 Gall Boulevard

Zephyrhills, FL, 33541

JOB:

#	Services	Qty	Price	Discount	Tax	Total
1	Wreath with lights	2.00	\$250.00	\$0.00	No Tax	\$500.00
2	Garland with lights	2.00	\$250.00	\$0.00	No Tax	\$500.00
Subtotal						\$1,000.00
Grand Total (\$)						\$1,000.00
Deposit Due						\$500.00

Payment Schedule

Deposit (50.00%)

\$500.00

Accepted payment methods

Credit Card, Check, Cash

Message

Thank you for your business.

Terms

Payment Terms. All invoices for services covered by the estimate are payable upon completion of work or due date stated on this invoice. Late Charges; Interest. Any invoices not paid by you on the date of completion may bear interest after the due date until the invoice is paid. The accepted forms of payment are listed on this invoice.

Business powered by Markate.com



INVOICE

INV-000113

Date Issued: Nov 29, 2023

Date Due: Due on Receipt

Overdue by: 24 days

Type: Total Due

Check Payable To: Mr. Pressure Washing, LLC

Balance Due: \$1,000.00**FROM:****Mr. Pressure Washing, LLC**

EIN # 86-3823543

Email: misterpressurewashing@gmail.com

Phone: (352) 263-0114

TO:**Cdd Cobblestone**

Attn: Bryan Radcliffe

3212 Gall Boulevard

Zephyrhills, FL, 33541

JOB LOCATION:**Cdd Cobblestone**

3212 Gall Boulevard

Zephyrhills, FL, 33541

JOB:

#	Services	Qty	Price	Discount	Tax	Total
1	Wreath with lights	2.00	\$250.00	\$0.00	No Tax	\$500.00
2	Garland with lights	2.00	\$250.00	\$0.00	No Tax	\$500.00
Subtotal						\$1,000.00
Grand Total (\$)						\$1,000.00
Deposit Due						\$500.00

Payment Schedule

Deposit (50.00%)

\$500.00

Accepted payment methods

Credit Card, Check, Cash

Message

Thank you for your business.

Terms

Payment Terms. All invoices for services covered by the estimate are payable upon completion of work or due date stated on this invoice. Late Charges; Interest. Any invoices not paid by you on the date of completion may bear interest after the due date until the invoice is paid. The accepted forms of payment are listed on this invoice.

Business powered by Markate.com

3C

Cobblestone Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2023

Prepared by:



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

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022-1 DEBT SERVICE FUND	SERIES 2022-2 DEBT SERVICE FUND	SERIES 2022-1 CAPITAL PROJECTS FUND	SERIES 2022-2 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
ASSETS								
Cash - Operating Account	\$ 101,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,841
Cash in Transit	-	208,253	115,476	-	-	-	-	323,729
Due From Other Funds	-	13,583	-	-	139,539	-	-	153,122
Investments:								
Acquisition & Construction Account	-	-	-	750	-	-	-	750
Construction Fund	-	-	-	18	875	-	-	893
Reserve Fund	-	113,343	63,789	-	-	-	-	177,132
Revenue Fund	-	6,309	1,535	-	-	-	-	7,844
Utility Deposits - TECO	62,895	-	-	-	-	-	-	62,895
Fixed Assets								
Construction Work In Process	-	-	-	-	-	5,173,784	-	5,173,784
Amount To Be Provided	-	-	-	-	-	-	5,875,000	5,875,000
TOTAL ASSETS	\$ 164,736	\$ 341,488	\$ 180,800	\$ 768	\$ 140,414	\$ 5,173,784	\$ 5,875,000	\$ 11,876,990
LIABILITIES								
Accounts Payable	\$ 32,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,159
Loan Payable	62,895	-	-	-	-	-	-	62,895
Bonds Payable	-	-	-	-	-	-	5,826,035	5,826,035
Due To Other Funds	22,122	-	131,000	-	-	-	-	153,122
TOTAL LIABILITIES	117,176	-	131,000	-	-	-	5,826,035	6,074,211

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022-1 DEBT SERVICE FUND	SERIES 2022-2 DEBT SERVICE FUND	SERIES 2022-1 CAPITAL PROJECTS FUND	SERIES 2022-2 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<u>FUND BALANCES</u>								
Restricted for:								
Debt Service	-	341,488	49,800	-	-	-	-	391,288
Capital Projects	-	-	-	768	140,414	-	-	141,182
Unassigned:	47,560	-	-	-	-	5,173,784	48,965	5,270,309
TOTAL FUND BALANCES	47,560	341,488	49,800	768	140,414	5,173,784	48,965	5,802,779
TOTAL LIABILITIES & FUND BALANCES	\$ 164,736	\$ 341,488	\$ 180,800	\$ 768	\$ 140,414	\$ 5,173,784	\$ 5,875,000	\$ 11,876,990

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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
REVENUES				
Special Assmnts- Tax Collector	\$ 94,174	\$ 91,544	\$ (2,630)	97.21%
Special Assmnts- CDD Collected	-	20,118	20,118	0.00%
Developer Contribution	468,493	22,125	(446,368)	4.72%
TOTAL REVENUES	562,667	133,787	(428,880)	23.78%

EXPENDITURES

Administration

Supervisor Fees	7,200	600	6,600	8.33%
ProfServ-Dissemination Agent	2,083	1,250	833	60.01%
ProfServ-Info Technology	500	150	350	30.00%
ProfServ-Recording Secretary	2,000	600	1,400	30.00%
District Counsel	9,500	4,213	5,287	44.35%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	3,750	1,125	2,625	30.00%
Management & Accounting Services	4,000	-	4,000	0.00%
District Manager	20,834	6,250	14,584	30.00%
Accounting Services	14,500	2,950	11,550	20.34%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	262	238	52.40%
Rentals - General	500	150	350	30.00%
Public Officials Insurance	2,500	2,340	160	93.60%
Legal Advertising	3,500	143	3,357	4.09%
Miscellaneous Services	250	-	250	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	2,625	300	2,325	11.43%
Website Administration	2,000	300	1,700	15.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	436	(261)	249.14%
Total Administration	88,017	22,569	65,448	25.64%

Electric Utility Services

Electricity - General	12,000	1,600	10,400	13.33%
Electricity - Streetlights	75,000	2,845	72,155	3.79%
Total Electric Utility Services	87,000	4,445	82,555	5.11%

Water Utility Services

Utility - Water	4,500	2,442	2,058	54.27%
Total Water Utility Services	4,500	2,442	2,058	54.27%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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>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%
<u>Stormwater Control</u>				
Aquatic Maintenance	18,000	2,250	15,750	12.50%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,500	2,250	16,250	12.16%
<u>Other Physical Environment</u>				
Insurance - General Liability	3,200	2,860	340	89.38%
Insurance -Property & Casualty	30,000	-	30,000	0.00%
R&M-Other Landscape	5,000	-	5,000	0.00%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	2,722	15,778	14.71%
Landscape Maintenance	215,300	27,171	188,129	12.62%
Plant Replacement Program	10,000	-	10,000	0.00%
Irrigation Maintenance	12,000	533	11,467	4.44%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Total Other Physical Environment	309,500	33,286	276,214	10.75%
<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	1,131	(631)	226.20%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	350	-	350	0.00%
Total Parks and Recreation	48,850	1,131	47,719	2.32%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
General Fund (001)
(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>Contingency</u>				
Misc-Contingency	2,000	-	2,000	0.00%
Total Contingency	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>0.00%</u>
TOTAL EXPENDITURES	562,667	66,123	496,544	11.75%
Excess (deficiency) of revenues				
Over (under) expenditures	-	67,664	67,664	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(20,104)		
FUND BALANCE, ENDING		<u>\$ 47,560</u>		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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>				
Interest - Investments	\$ -	\$ 2,243	\$ 2,243	0.00%
Special Assmnts- Tax Collector	223,100	220,354	(2,746)	98.77%
TOTAL REVENUES	223,100	222,597	(503)	99.77%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	70,000	-	70,000	0.00%
Interest Expense	153,100	75,955	77,145	49.61%
Total Debt Service	223,100	75,955	147,145	34.05%
TOTAL EXPENDITURES	223,100	75,955	147,145	34.05%
Excess (deficiency) of revenues				
Over (under) expenditures	-	146,642	146,642	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		194,846		
FUND BALANCE, ENDING		\$ 341,488		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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>				
Interest - Investments	\$ -	\$ 861	\$ 861	0.00%
Special Assmnts- Tax Collector	127,578	124,015	(3,563)	97.21%
Special Assmnts- CDD Collected	552	-	(552)	0.00%
TOTAL REVENUES	128,130	124,876	(3,254)	97.46%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	-	40,000	0.00%
Interest Expense	88,130	44,065	44,065	50.00%
Total Debt Service	128,130	44,065	84,065	34.39%
TOTAL EXPENDITURES	128,130	44,065	84,065	34.39%
Excess (deficiency) of revenues				
Over (under) expenditures	-	80,811	80,811	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(31,011)		
FUND BALANCE, ENDING		\$ 49,800		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
Series 2022-1 Capital Projects Fund (300)
(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 10	\$ 10	0.00%
TOTAL REVENUES	-	10	10	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	10	10	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		758		
FUND BALANCE, ENDING		\$ 768		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
Series 2022-2 Capital Projects Fund (301)
(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 405	\$ 405	0.00%
TOTAL REVENUES	-	405	405	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	405	405	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		140,009		
FUND BALANCE, ENDING		\$ 140,414		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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%
FUND BALANCE, BEGINNING (OCT 1, 2023)		5,173,784		
FUND BALANCE, ENDING		<u>\$ 5,173,784</u>		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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%
FUND BALANCE, BEGINNING (OCT 1, 2023)		48,965		
FUND BALANCE, ENDING		<u>\$ 48,965</u>		

COBBLESTONE CDD

Bank Reconciliation

Bank Account No. 4096 TRUIST - GF Operating
Statement No. 12-23
Statement Date 12/31/2023

G/L Balance (LCY)	101,840.78	Statement Balance	435,523.88
G/L Balance	101,840.78	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	435,523.88
Subtotal	101,840.78	Outstanding Checks	333,683.10
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	101,840.78	Ending Balance	101,840.78
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/8/2023	Payment	1149	HORNER ENVIROMENTAL PROFESSIONAL	750.00	750.00	0.00
11/21/2023	Payment	1150	INFRAMARK LLC	4,276.72	4,276.72	0.00
12/14/2023	Payment	1153	PASCO COUNTY UTILITIES	756.48	756.48	0.00
12/21/2023	Payment	1158	LANDSCAPE MAINTENANCE PROFESSINA	4,498.34	4,498.34	0.00
12/21/2023	Payment	DD398	Payment of Invoice 000352	1,432.85	1,432.85	0.00
12/21/2023	Payment	DD399	Payment of Invoice 000353	57.24	57.24	0.00
Total Checks				11,771.63	11,771.63	0.00
Deposits						
12/5/2023		JE000315	CK#132495##### - O&M	G/L Ac 462.00	462.00	0.00
12/6/2023		JE000353	Tax Revenue/ Debt Service	G/L Ac 6,075.63	6,075.63	0.00
12/7/2023		JE000354	Tax Revenue/ Debt Service	G/L Ac 205,911.50	205,911.50	0.00
12/14/2023		JE000346	CK#38201##### - O&M	G/L Ac 1,079.98	1,079.98	0.00
12/15/2023		JE000355	Tax Revenue/ Debt Service	G/L Ac 195,429.85	195,429.85	0.00
12/29/2023		JE000356	Tax Revenue/ Debt Service	G/L Ac 2,557.89	2,557.89	0.00
Total Deposits				411,516.85	411,516.85	0.00
Outstanding Checks						
12/21/2023	Payment	1154	COBBLESTONE CDD	323,728.54	0.00	323,728.54
12/21/2023	Payment	1155	ERIN MCCORMICK LAW, PA	4,213.04	0.00	4,213.04
12/21/2023	Payment	1156	HORNER ENVIROMENTAL PROFESSIONAL	750.00	0.00	750.00
12/21/2023	Payment	1157	INFRAMARK LLC	4,491.52	0.00	4,491.52
12/21/2023	Payment	1159	MR. PRESSURE WASHING	500.00	0.00	500.00
Total Outstanding Checks.....				333,683.10		333,683.10

Fourth Order of Business

4Bi.

COBBLESTONE SITE INSPECTION REPORT. 1/12/24, 11:39 AM

Cobblestone. CDD.

Friday, January 12, 2024

Prepared For Board Of Supervisors.

30 Issues Identified

Gary Schwartz



Cobblestone Creek Boulevard.

Assigned To LMP.

The South side entrance sign is clean and looks good. The annuals were removed and will be replaced in short order.



Cobblestone Creek Boulevard.

Assigned To LMP.

The South side peanut bed is improving.



Celestone Creek Boulevard.

Assigned To LMP.

I am hopeful the turf fertility will improve with the fertilization treatment that was recently applied by LMP.



301.

Assigned To LMP.

Heading South on 301 looks good.



301.

Assigned To LMP

LMP struck a new edge line.



301.

Assigned To MI Homes.

This issue was reported.



Cobblestone Creek Boulevard.

Assigned To LMP.

The North exit is clean and looks good.



Cobblestone Creek Boulevard.

Assigned To LMP.

The North side entrance sign is clean and looks good. The annuals were removed and will be replaced in short order.



301.

Assigned To LMP.

North 301 looks good.



Cobblestone Creek Boulevard.

Assigned To LMP.

Send an estimate to completely fill in with Peanut plants.



Cobblestone Creek Boulevard

Assigned To LMP.

The turf fertility needs improvement.
LMP recently applied fertilization in the median.



SW 1 pond.

Assigned To Horner.

The pond looks good.

**301.**

Assigned To District Manager.

The damaged fence has since been repaired.

**Ant Hills.**

Assigned To LMP.

Treat the ant hills throughout the community.



SE perimeter fence-line.

Assigned To LMP.

The Viburnum hedge looks good.

There is no invasive grass growing through the hedge. An edge-line was initially struck, but will need to be continually edged for a more defined edge.



SE perimeter fence-line.

Assigned To LMP.

Looks good.



SE perimeter fence-line.

Assigned To LMP

The perimeter fence-line clearance is good.



Pond SW 2.

Assigned To Horner.

The pond looks good.



Autum Rock

Assigned To LMP.

The turf looks good.



Cobblestone Creek Boulevard.

Assigned To District Manager.

Amenity build in progress.



Cobblestone Creek Boulevard.

Assigned To District Manager.

Pool build in progress.



Cobblestone Creek Boulevard.

Assigned To District Manager.

Amenity Center build in progress.



Cobblestone Creek Boulevard.

Assigned To LMP.

Inframark is waiting for Yellowstone to replace the missing tree under warranty. If the tree is not replaced by January 26 Inframark will deduct the tree replacement cost on the final payment.



Cobblestone Creek Boulevard

Assigned To District Manager.

The mailboxes are clean and look good.



East fence-line.

Assigned To LMP.

An edge-line was initially struck.

LMP cut back the plant overgrowth.



East fence-line.

Assigned To LMP.

Submit an estimate to replace the dead and missing Anise plants.



East fence-line.

Assigned To LMP.

Finish detailing and remove the invasive plant growth.



Pond SW 3.

Assigned To Horner.

The pond looks good.



Pond SW 3.

Assigned To District Manager

It would help the appearance of the pond if the dead invasive plant material was cut down during the dry season. This is not included in the scope of service because it is within the high water mark of the pond.



Cobblestone Creek Boulevard.

Assigned To LMP.

Looks good.