

Cobblestone Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2025

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 April 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022-1	SERIES 2022-2	SERIES 2024	SERIES 2022-1	SERIES 2022-2	SERIES 2024	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
		DEBT SERVICE FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND			
ASSETS										
Cash - Operating Account	\$ 20,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,282
Cash in Transit	-	225,461	301,968	-	-	-	-	-	-	527,429
Due From Other Funds	64,547	60,766	-	-	68	-	113	-	-	125,494
Investments:										
Acquisition & Construction Account	-	-	-	-	820	927	1,327	-	-	3,074
Reserve Fund	-	113,343	63,789	91,024	-	-	-	-	-	268,156
Revenue Fund	-	244,311	133,604	193,728	-	-	-	-	-	571,643
Prepaid Items	15,472	-	-	-	-	-	-	-	-	15,472
Utility Deposits - TECO	62,895	-	-	-	-	-	-	-	-	62,895
Utility Deposits	300	-	-	-	-	-	-	-	-	300
Fixed Assets										
Construction Work In Process	-	-	-	-	-	-	-	5,173,784	-	5,173,784
Amount To Be Provided	-	-	-	-	-	-	-	-	8,280,000	8,280,000
TOTAL ASSETS	\$ 163,496	\$ 643,881	\$ 499,361	\$ 284,752	\$ 888	\$ 927	\$ 1,440	\$ 5,173,784	\$ 8,280,000	\$ 15,048,529
LIABILITIES										
Accounts Payable	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	400
Accounts Payable - Other	1,564	-	-	-	-	-	-	-	-	1,564
Loan Payable	62,895	-	-	-	-	-	-	-	-	62,895
Bonds Payable	-	-	-	-	-	-	-	-	8,231,035	8,231,035
Due To Other Funds	-	-	125,365	126	-	3	-	-	-	125,494
TOTAL LIABILITIES	64,859	-	125,365	126	-	3	-	-	8,231,035	8,421,388

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As of April 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022-1 DEBT SERVICE FUND	SERIES 2022-2 DEBT SERVICE FUND	SERIES 2024 DEBT SERVICE FUND	SERIES 2022-1	SERIES 2022-2	SERIES 2024	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
					CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND			
FUND BALANCES										
Nonspendable:										
Prepaid Items	15,472	-	-	-	-	-	-	-	-	15,472
Restricted for:										
Debt Service	-	643,881	373,996	284,626	-	-	-	-	-	1,302,503
Capital Projects	-	-	-	-	888	924	1,440	-	-	3,252
Unassigned:	83,165	-	-	-	-	-	-	5,173,784	48,965	5,305,914
TOTAL FUND BALANCES	98,637	643,881	373,996	284,626	888	924	1,440	5,173,784	48,965	6,627,141
TOTAL LIABILITIES & FUND BALANCES	\$ 163,496	\$ 643,881	\$ 499,361	\$ 284,752	\$ 888	\$ 927	\$ 1,440	\$ 5,173,784	\$ 8,280,000	\$ 15,048,529

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Tax Collector	\$ -	\$ 713	\$ 713	0.00%
Special Assmnts- Tax Collector	94,174	275,205	181,031	292.23%
Special Assmnts- CDD Collected	-	37,583	37,583	0.00%
Developer Contribution	468,493	1,080	(467,413)	0.23%
Other Miscellaneous Revenues	-	72	72	0.00%
TOTAL REVENUES	562,667	314,653	(248,014)	55.92%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	7,200	3,400	3,800	47.22%
ProfServ-Dissemination Agent	10,000	5,833	4,167	58.33%
ProfServ-Info Technology	500	350	150	70.00%
ProfServ-Recording Secretary	2,000	1,400	600	70.00%
Field Services	12,000	7,000	5,000	58.33%
District Counsel	15,000	24,256	(9,256)	161.71%
District Engineer	9,500	3,068	6,432	32.29%
Administrative Services	4,500	2,644	1,856	58.76%
District Manager	25,000	14,583	10,417	58.33%
Accounting Services	12,000	9,500	2,500	79.17%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	81	419	16.20%
Rentals - General	500	801	(301)	160.20%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	16,692	(13,192)	476.91%
Miscellaneous Services	250	-	250	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	5,000	2,917	2,083	58.34%
Website Administration	1,200	722	478	60.17%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	353	(178)	201.71%
Total Administration	113,425	95,100	18,325	83.84%
<u>Electric Utility Services</u>				
Electricity - General	12,000	40	11,960	0.33%
Electricity - Streetlights	75,000	8,772	66,228	11.70%
Total Electric Utility Services	87,000	8,812	78,188	10.13%
<u>Water Utility Services</u>				
Utility - Water	4,500	5,723	(1,223)	127.18%
Total Water Utility Services	4,500	5,723	(1,223)	127.18%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
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	1,500	16,500	8.33%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,500	1,500	17,000	8.11%
<u>Other Physical Environment</u>				
Security Monitoring Services	2,200	-	2,200	0.00%
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	10,200	-	10,200	0.00%
R&M-Other Landscape	5,000	1,450	3,550	29.00%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	192,142	70,919	121,223	36.91%
Plant Replacement Program	10,000	-	10,000	0.00%
Irrigation Maintenance	12,000	1,124	10,876	9.37%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Total Other Physical Environment	268,742	73,493	195,249	27.35%
<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>				
Clubhouse - Facility Janitorial Service	7,500	700	6,800	9.33%
Amenity Center Cleaning & Supplies	750	1,362	(612)	181.60%
Contracts-Pools	14,400	1,300	13,100	9.03%
Telephone/Fax/Internet Services	950	-	950	0.00%
R&M-Pools	2,500	2,564	(64)	102.56%
Facility A/C & Heating Maintenance & Repair	1,000	-	1,000	0.00%
Recreation / Park Facility Maintenance	7,500	2,081	5,419	27.75%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	3,655	(1,655)	182.75%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	500	280	220	56.00%
Total Parks and Recreation	38,900	11,942	26,958	30.70%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
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>Contingency</u>				
Misc-Contingency	24,800	5,368	19,432	21.65%
Total Contingency	24,800	5,368	19,432	21.65%
TOTAL EXPENDITURES	560,167	201,938	358,229	36.05%
Excess (deficiency) of revenues				
Over (under) expenditures	2,500	112,715	110,215	4508.60%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	2,500	-	(2,500)	0.00%
TOTAL FINANCING SOURCES (USES)	2,500	-	(2,500)	0.00%
Net change in fund balance	\$ 2,500	\$ 112,715	\$ 105,215	4508.60%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(14,078)		
FUND BALANCE, ENDING		\$ 98,637		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
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	\$ -	\$ 5,237	\$ 5,237	0.00%
Special Assmnts- Tax Collector	223,085	286,140	63,055	128.27%
Special Assmnts- CDD Collected	-	218,736	218,736	0.00%
TOTAL REVENUES	223,085	510,113	287,028	228.66%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	75,000	-	75,000	0.00%
Interest Expense	148,085	74,680	73,405	50.43%
Total Debt Service	223,085	74,680	148,405	33.48%
TOTAL EXPENDITURES	223,085	74,680	148,405	33.48%
Excess (deficiency) of revenues				
Over (under) expenditures	-	435,433	435,433	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		208,448		
FUND BALANCE, ENDING		\$ 643,881		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
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	\$ -	\$ 2,886	\$ 2,886	0.00%
Special Assmnts- Tax Collector	126,090	176,366	50,276	139.87%
Special Assmnts- CDD Collected	-	122,832	122,832	0.00%
TOTAL REVENUES	126,090	302,084	175,994	239.58%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	-	40,000	0.00%
Interest Expense	86,090	43,385	42,705	50.39%
Total Debt Service	126,090	43,385	82,705	34.41%
TOTAL EXPENDITURES	126,090	43,385	82,705	34.41%
Excess (deficiency) of revenues				
Over (under) expenditures	-	258,699	258,699	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		115,297		
FUND BALANCE, ENDING		\$ 373,996		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
Series 2024 Debt Service Fund (202)
(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	\$ -	\$ 3,541	\$ 3,541	0.00%
Special Assmnts- Tax Collector	180,010	4,673	(175,337)	2.60%
Special Assmnts- CDD Collected	-	254,622	254,622	0.00%
TOTAL REVENUES	180,010	262,836	82,826	146.01%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	-	40,000	0.00%
Interest Expense	140,010	70,851	69,159	50.60%
Total Debt Service	180,010	70,851	109,159	39.36%
TOTAL EXPENDITURES	180,010	70,851	109,159	39.36%
Excess (deficiency) of revenues				
Over (under) expenditures	-	191,985	191,985	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		92,641		
FUND BALANCE, ENDING		\$ 284,626		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
Series 2022-1 Capital Projects Fund (300)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 89	\$ 89	0.00%
TOTAL REVENUES	-	89	89	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	89	89	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		799		
FUND BALANCE, ENDING		<u>\$ 888</u>		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
Series 2022-2 Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 23	\$ 23	0.00%
TOTAL REVENUES	-	23	23	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	23	23	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		901		
FUND BALANCE, ENDING		<u>\$ 924</u>		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2025
Series 2024 Capital Projects Fund (302)
(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	\$ -	\$ 11,667	\$ 11,667	0.00%
TOTAL REVENUES	-	11,667	11,667	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	468,631	(468,631)	0.00%
Total Construction In Progress	-	468,631	(468,631)	0.00%
TOTAL EXPENDITURES	-	468,631	(468,631)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(456,964)	(456,964)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		458,404		
FUND BALANCE, ENDING		<u>\$ 1,440</u>		

Bank Account Statement

Cobblestone CDD

Wednesday, May 14, 2025
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Bank Account No. 4096

Statement No. 04_25

Statement Date

04/30/2025

G/L Account No. 101001 Balance	20,282.37	Statement Balance	47,322.15
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	20,282.37	Subtotal	47,322.15
Negative Adjustments	0.00	Outstanding Checks	-27,039.78
Ending G/L Balance	20,282.37	Ending Balance	20,282.37

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
04/03/2025	Payment	BD00058	Special Assmnts-CDD Collected	Deposit No. BD00058	1,727.96	1,727.96	0.00
04/07/2025	Payment	BD00059	Special Assmnts-CDD Collected	Deposit No. BD00059	1,079.98	1,079.98	0.00
04/08/2025	Payment	BD00060	Special Assmnts-Tax Collector	Deposit No. BD00060	7,672.30	7,672.30	0.00
04/10/2025	Payment	BD00061	Other Miscellaneous Revenues	Deposit No. BD00061	25.00	25.00	0.00
04/16/2025	Payment	BD00062	Special Assmnts-CDD Collected	Deposit No. BD00062	1,943.96	1,943.96	0.00
Total Deposits					12,449.20	12,449.20	0.00
Checks							
							0.00
03/26/2025	Payment	1351	INFRAMARK LLC	Check for Vendor V00013	-206.96	-206.96	0.00
03/26/2025	Payment	1353	PASCO COUNTY UTILITIES	Check for Vendor V00020	-290.60	-290.60	0.00
04/01/2025	Payment	1355	PASCO COUNTY UTILITIES	Check for Vendor V00020	-61.68	-61.68	0.00
04/01/2025	Payment	1356	STEADFAST MAINTENANCE	Check for Vendor V00037	-500.00	-500.00	0.00
04/04/2025	Payment	1357	GRAU AND ASSOCIATES	Check for Vendor V00025	-2,500.00	-2,500.00	0.00
04/04/2025	Payment	1359	STEADFAST MAINTENANCE FIELDS	Check for Vendor V00037	-8,426.50	-8,426.50	0.00
04/09/2025	Payment	1360	CONSULTING GROUP,LLC	Check for Vendor V00032	-150.00	-150.00	0.00
04/15/2025	Payment	1361	COBBLESTONE CDD	Check for Vendor V00010	-5,568.04	-5,568.04	0.00
04/01/2025	Payment	DD424	WITHLACOOCHEE RIVER ELECTRIC ACH	Payment of Invoice 000707	-340.00	-340.00	0.00
04/17/2025	Payment	1362	FLORIDA DEPARTMENT OF HEALTH	Check for Vendor V00045	-280.00	-280.00	0.00

Bank Account Statement

Cobblestone CDD

Wednesday, May 14, 2025

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Bank Account No. 4096

Statement No. 04_25

Statement Date

04/30/2025

04/24/2025	Payment	1363	ACPLM, INC	Check for Vendor V00046	-13,888.00	-13,888.00	0.00
04/24/2025	Payment	1364	ERIN MCCORMICK LAW, PA	Check for Vendor V00007	-4,953.65	-4,953.65	0.00
04/24/2025	Payment	1365	FIELDS CONSULTING GROUP,LLC	Check for Vendor V00032	-425.00	-425.00	0.00
04/24/2025	Payment	1367	JNJ CLEANING SERVICES LLC	Check for Vendor V00043	-700.00	-700.00	0.00
04/24/2025	Payment	1369	STEADFAST MAINTENANCE	Check for Vendor V00037	-8,564.00	-8,564.00	0.00
04/28/2025	Payment	1370	PASCO COUNTY PROPERTY APPRAISER	Check for Vendor V00003	-150.00	-150.00	0.00
Total Checks					-47,004.43	-47,004.43	0.00

Adjustments

Total Adjustments

Outstanding Checks

04/04/2025	Payment	1358	INFRAMARK LLC	Check for Vendor V00013		-17,308.36
04/24/2025	Payment	1366	INFRAMARK LLC	Check for Vendor V00013		-18.96
04/24/2025	Payment	1368	PASCO COUNTY UTILITIES	Check for Vendor V00020		-901.80
04/29/2025	Payment	1371	REDWIRE,LLC	Check for Vendor V00033		-80.00
04/29/2025	Payment	1372	STEADFAST MAINTENANCE	Check for Vendor V00037		-8,730.66
Total Outstanding Checks						-27,039.78

Outstanding Deposits

Total Outstanding Deposits