

Cobblestone Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2025

Prepared by:



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COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of July 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2022-1	SERIES 2022-2	SERIES 2024	SERIES 2022-1	SERIES 2022-2	SERIES 2024	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
ASSETS										
Cash - Operating Account	\$ 5,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,784
Due From Other Funds	-	-	-	-	68	-	113	-	-	181
Investments:										
Acquisition & Construction Account	-	-	-	-	829	937	1,341	-	-	3,107
Reserve Fund	-	113,343	63,789	91,024	-	-	-	-	-	268,156
Revenue Fund	-	99,649	53,014	87,439	-	-	-	-	-	240,102
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	-	-	-	-	-	-	-	-	8,236,860	8,236,860
TOTAL ASSETS	\$ 68,979	\$ 212,992	\$ 116,803	\$ 178,463	\$ 897	\$ 937	\$ 1,454	\$ 5,173,784	\$ 8,236,860	\$ 13,991,169
LIABILITIES										
Accounts Payable	\$ 17,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17,513
Loan Payable	-	-	-	-	-	-	-	-	62,895	62,895
Bonds Payable	-	-	-	-	-	-	-	-	8,125,000	8,125,000
Due To Other Funds	-	-	52	126	-	3	-	-	-	181
TOTAL LIABILITIES	17,513	-	52	126	-	3	-	-	8,187,895	8,205,589

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
As of July 31, 2025
(In Whole Numbers)

		SERIES 2022-1	SERIES 2022-2	SERIES 2024	SERIES 2022-1	SERIES 2022-2	SERIES 2024			
	GENERAL	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	CAPITAL	CAPITAL	CAPITAL	GENERAL	GENERAL	
ACCOUNT DESCRIPTION	FUND	FUND	FUND	FUND	PROJECTS	PROJECTS	PROJECTS	FIXED ASSETS	LONG-TERM	TOTAL
					FUND	FUND	FUND	FUND	DEBT FUND	
FUND BALANCES										
Restricted for:										
Debt Service	-	212,992	116,751	178,337	-	-	-	-	-	508,080
Capital Projects	-	-	-	-	897	934	1,454	-	-	3,285
Unassigned:	51,466	-	-	-	-	-	-	5,173,784	48,965	5,274,215
TOTAL FUND BALANCES	51,466	212,992	116,751	178,337	897	934	1,454	5,173,784	48,965	5,785,580
TOTAL LIABILITIES & FUND BALANCES	\$ 68,979	\$ 212,992	\$ 116,803	\$ 178,463	\$ 897	\$ 937	\$ 1,454	\$ 5,173,784	\$ 8,236,860	\$ 13,991,169

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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	212,773	118,599	225.94%
Special Assmnts- CDD Collected	-	57,444	57,444	0.00%
Developer Contribution	468,493	90,000	(378,493)	19.21%
Other Miscellaneous Revenues	-	72	72	0.00%
TOTAL REVENUES	562,667	361,002	(201,665)	64.16%

EXPENDITURES

Administration

Supervisor Fees	7,200	4,600	2,600	63.89%
ProfServ-Dissemination Agent	10,000	8,333	1,667	83.33%
ProfServ-Info Technology	500	500	-	100.00%
ProfServ-Recording Secretary	2,000	2,000	-	100.00%
ProfServ-Trustee Fees	-	11,260	(11,260)	0.00%
Field Services	12,000	10,000	2,000	83.33%
District Counsel	15,000	41,304	(26,304)	275.36%
District Engineer	9,500	9,489	11	99.88%
Administrative Services	4,500	3,769	731	83.76%
District Manager	25,000	20,833	4,167	83.33%
Accounting Services	12,000	16,100	(4,100)	134.17%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	123	377	24.60%
Rentals - General	500	951	(451)	190.20%
Public Officials Insurance	2,500	2,500	-	100.00%
Legal Advertising	3,500	17,023	(13,523)	486.37%
Miscellaneous Services	250	-	250	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	5,000	4,282	718	85.64%
Website Administration	1,200	1,022	178	85.17%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	353	(178)	201.71%
Total Administration	113,425	155,942	(42,517)	137.48%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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>Electric Utility Services</u>				
Electricity - General	12,000	40	11,960	0.33%
Electricity - Streetlights	75,000	13,500	61,500	18.00%
Total Electric Utility Services	87,000	13,540	73,460	15.56%
<u>Water Utility Services</u>				
Utility - Water	4,500	23,231	(18,731)	516.24%
Total Water Utility Services	4,500	23,231	(18,731)	516.24%
<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	750	17,250	4.17%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,500	750	17,750	4.05%
<u>Other Physical Environment</u>				
Security Monitoring Services	2,200	-	2,200	0.00%
Insurance - General Liability	3,200	3,200	-	100.00%
Insurance -Property & Casualty	10,200	9,772	428	95.80%
R&M-Other Landscape	5,000	10,180	(5,180)	203.60%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	192,142	101,470	90,672	52.81%
Plant Replacement Program	10,000	-	10,000	0.00%
Irrigation Maintenance	12,000	2,529	9,471	21.08%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Total Other Physical Environment	268,742	127,151	141,591	47.31%
<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%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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>Parks and Recreation</u>				
Clubhouse - Facility Janitorial Service	7,500	2,135	5,365	28.47%
Amenity Center Cleaning & Supplies	750	1,362	(612)	181.60%
Contracts-Pools	14,400	6,937	7,463	48.17%
Telephone/Fax/Internet Services	950	179	771	18.84%
R&M-Pools	2,500	5,017	(2,517)	200.68%
Facility A/C & Heating Maintenance & Repair	1,000	-	1,000	0.00%
Recreation / Park Facility Maintenance	7,500	4,731	2,769	63.08%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	11,640	(9,640)	582.00%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	500	280	220	56.00%
Total Parks and Recreation	38,900	32,281	6,619	82.98%
<u>Contingency</u>				
Misc-Contingency	24,800	6,766	18,034	27.28%
Total Contingency	24,800	6,766	18,034	27.28%
TOTAL EXPENDITURES	560,167	359,661	200,506	64.21%
Excess (deficiency) of revenues				
Over (under) expenditures	2,500	1,341	(1,159)	53.64%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	1,307	1,307	0.00%
Contribution to (Use of) Fund Balance	2,500	-	(2,500)	0.00%
TOTAL FINANCING SOURCES (USES)	2,500	1,307	(1,193)	52.28%
Net change in fund balance	<u>\$ 2,500</u>	<u>\$ 2,648</u>	<u>\$ (4,852)</u>	<u>105.92%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		48,818		
FUND BALANCE, ENDING		<u>\$ 51,466</u>		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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	\$ -	\$ 7,967	\$ 7,967	0.00%
Special Assmnts- Tax Collector	223,085	225,136	2,051	100.92%
TOTAL REVENUES	223,085	233,103	10,018	104.49%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	75,000	75,000	-	100.00%
Interest Expense	148,085	149,360	(1,275)	100.86%
Total Debt Service	223,085	224,360	(1,275)	100.57%
TOTAL EXPENDITURES	223,085	224,360	(1,275)	100.57%
Excess (deficiency) of revenues Over (under) expenditures	-	8,743	8,743	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	56,567	56,567	0.00%
Operating Transfers-Out	-	(60,766)	(60,766)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(4,199)	(4,199)	0.00%
Net change in fund balance	\$ -	\$ 4,544	\$ 4,544	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		208,448		
FUND BALANCE, ENDING		\$ 212,992		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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	\$ -	\$ 4,387	\$ 4,387	0.00%
Special Assmnts- Tax Collector	126,090	127,249	1,159	100.92%
TOTAL REVENUES	126,090	131,636	5,546	104.40%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	40,000	-	100.00%
Interest Expense	86,090	86,770	(680)	100.79%
Total Debt Service	126,090	126,770	(680)	100.54%
TOTAL EXPENDITURES	126,090	126,770	(680)	100.54%
Excess (deficiency) of revenues Over (under) expenditures	-	4,866	4,866	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	128,725	128,725	0.00%
Operating Transfers-Out	-	(132,137)	(132,137)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(3,412)	(3,412)	0.00%
Net change in fund balance	\$ -	\$ 1,454	\$ 1,454	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		115,297		
FUND BALANCE, ENDING		\$ 116,751		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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	\$ -	\$ 5,777	\$ 5,777	0.00%
Special Assmnts- Tax Collector	180,010	190,379	10,369	105.76%
TOTAL REVENUES	180,010	196,156	16,146	108.97%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	40,000	40,000	-	100.00%
Interest Expense	140,010	141,311	(1,301)	100.93%
Total Debt Service	180,010	181,311	(1,301)	100.72%
TOTAL EXPENDITURES	180,010	181,311	(1,301)	100.72%
Excess (deficiency) of revenues				
Over (under) expenditures	-	14,845	14,845	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	70,851	70,851	0.00%
TOTAL FINANCING SOURCES (USES)	-	70,851	70,851	0.00%
Net change in fund balance	\$ -	\$ 85,696	\$ 85,696	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		92,641		
FUND BALANCE, ENDING		\$ 178,337		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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	\$ -	\$ 98	\$ 98	0.00%
TOTAL REVENUES	-	98	98	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	98	98	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		799		
FUND BALANCE, ENDING		<u>\$ 897</u>		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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	\$ -	\$ 33	\$ 33	0.00%
TOTAL REVENUES	-	33	33	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	33	33	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		901		
FUND BALANCE, ENDING		<u>\$ 934</u>		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 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	\$ -	\$ 11,681	\$ 11,681	0.00%
TOTAL REVENUES	-	11,681	11,681	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	-	(456,950)	(456,950)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		458,404		
FUND BALANCE, ENDING		\$ 1,454		

Bank Account Statement

Cobblestone CDD

Monday, August 18, 2025
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Bank Account No. 4096
Statement No. 07_25

Statement Date 07/31/2025

G/L Account No. 101001 Balance	5,784.32	Statement Balance	4,152.56
		Outstanding Deposits	3,887.92
Positive Adjustments	0.00		
Subtotal	5,784.32	Subtotal	8,040.48
Negative Adjustments	0.00	Outstanding Checks	-2,256.16
Ending G/L Balance	5,784.32	Ending Balance	5,784.32

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
07/01/2025	Payment	BD00072	Special Assmnts-CDD Collected	Deposit No. BD00072	3,239.94	3,239.94	0.00
07/07/2025	Payment	BD00073	Developer Contribution	Deposit No. BD00073	25,000.00	25,000.00	0.00
07/10/2025	Payment	BD00074	Special Assmnts-CDD Collected	Deposit No. BD00074	1,079.98	1,079.98	0.00
07/17/2025	Payment	BD00076	Developer Contribution	Deposit No. BD00076	40,000.00	40,000.00	0.00
07/21/2025	Payment	BD00077	Special Assmnts-CDD Collected	Deposit No. BD00077	1,079.98	1,079.98	0.00
Total Deposits					70,399.90	70,399.90	0.00
Checks							
							0.00
06/04/2025	Payment	1393	INFRAMARK LLC	Check for Vendor V00013	-1,073.54	-1,073.54	0.00
06/19/2025	Payment	1396	COBBLESTONE CDD	Check for Vendor V00010	-5,519.25	-5,519.25	0.00
06/27/2025	Payment	1399	JOHN C. BLAKLEY	Check for Vendor V00011	-200.00	-200.00	0.00
06/27/2025	Payment	1400	LEE R. THOMPSON	Check for Vendor V00012	-200.00	-200.00	0.00
06/27/2025	Payment	1401	MIKE FASANO TAX COLLECTOR	Check for Vendor V00005	-115.20	-115.20	0.00
07/02/2025	Payment	1402	COOPER POOLS, INC.	Check for Vendor V00047	-5,021.98	-5,021.98	0.00
07/02/2025	Payment	1403	FIELDS CONSULTING GROUP,LLC	Check for Vendor V00032	-100.00	-100.00	0.00
07/02/2025	Payment	1404	PASCO COUNTY UTILITIES	Check for Vendor V00020	-7,433.67	-7,433.67	0.00
07/02/2025	Payment	1405	REDWIRE,LLC	Check for Vendor V00033	-80.00	-80.00	0.00
07/02/2025	Payment	1406	U.S. BANK	Check for Vendor V00023	-7,003.75	-7,003.75	0.00
07/02/2025	Payment	1407	CHARTER COMMUNICATION S	Check for Vendor V00048	-178.96	-178.96	0.00
07/02/2025	Payment	1408	JNJ CLEANING SERVICES LLC	Check for Vendor V00043	-735.00	-735.00	0.00

Cobblestone CDD

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07/31/2025

Total Outstanding Deposits	3,887.92
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