

Cobblestone Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2022

Prepared by:



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COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2022-1		SERIES 2022-2		SERIES 2022-1		SERIES 2022-2		GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
	GENERAL FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND					
ASSETS											
Cash - Operating Account	\$ 10,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,998
Due From Other Funds	1,160	-	-	-	-	-	-	-	-	-	1,160
Investments:											
Acquisition & Construction Account	-	-	(5,174,944)	3,394,845	1,780,849	-	-	-	-	-	750
Capitalized Interest Account	-	-	2	-	139,540	-	-	-	-	-	139,542
Cost of Issuance Fund	-	-	(216,170)	156,025	60,145	-	-	-	-	-	-
Reserve Fund	-	113,342	-	-	-	-	-	-	-	-	113,342
Revenue Fund	-	1,163	64,950	-	-	-	-	-	-	-	66,113
Fixed Assets											
Construction Work In Process	-	-	-	-	-	-	5,173,784	-	-	-	5,173,784
Amount To Be Provided	-	-	-	-	-	-	-	5,875,000	-	-	5,875,000
TOTAL ASSETS	\$ 12,158	\$ 114,505	\$ (5,326,162)	\$ 3,550,870	\$ 1,980,534	\$ 5,173,784	\$ 5,875,000	\$ 5,875,000	\$ 11,380,689		
LIABILITIES											
Accounts Payable	\$ 18,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,644
Bonds Payable	-	-	-	-	-	-	-	5,826,035	-	-	5,826,035
Due To Other Funds	-	1,160	-	-	-	-	-	-	-	-	1,160
TOTAL LIABILITIES	18,644	1,160	-	-	-	-	-	5,826,035	5,845,839		
FUND BALANCES											
Restricted for:											
Debt Service	-	113,345	-	-	-	-	-	-	-	-	113,345
Capital Projects	-	-	-	3,550,870	1,980,534	-	-	-	-	-	5,531,404
Unassigned:	(6,486)	-	(5,326,162)	-	-	5,173,784	48,965	-	-	-	(109,899)
TOTAL FUND BALANCES	(6,486)	113,345	(5,326,162)	3,550,870	1,980,534	5,173,784	48,965	5,531,404	5,534,850		
TOTAL LIABILITIES & FUND BALANCES	\$ 12,158	\$ 114,505	\$ (5,326,162)	\$ 3,550,870	\$ 1,980,534	\$ 5,173,784	\$ 5,875,000	\$ 5,875,000	\$ 11,380,689		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 563,167	\$ -	\$ (563,167)	0.00%
Special Assmnts- CDD Collected	-	4,104	4,104	0.00%
TOTAL REVENUES	563,167	4,104	(559,063)	0.73%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	-	400	(400)	0.00%
ProfServ-Dissemination Agent	2,083	-	2,083	0.00%
ProfServ-Info Technology	500	50	450	10.00%
ProfServ-Recording Secretary	2,000	200	1,800	10.00%
District Counsel	9,500	1,502	7,998	15.81%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	3,750	375	3,375	10.00%
Management & Accounting Services	4,000	-	4,000	0.00%
District Manager	20,834	2,083	18,751	10.00%
Accounting Services	14,500	750	13,750	5.17%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	64	436	12.80%
Rentals - General	500	50	450	10.00%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	209	3,291	5.97%
Miscellaneous Services	250	-	250	0.00%
Bank Fees	200	23	177	11.50%
Financial & Revenue Collections	2,625	100	2,525	3.81%
Website Administration	2,000	100	1,900	5.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	80,817	6,081	74,736	7.52%
<u>Electric Utility Services</u>				
Electricity - General	12,000	-	12,000	0.00%
Electricity - Streetlights	75,000	-	75,000	0.00%
Total Electric Utility Services	87,000	-	87,000	0.00%
<u>Water Utility Services</u>				
Utility - Water	4,500	-	4,500	0.00%
Total Water Utility Services	4,500	-	4,500	0.00%
<u>Garbage/Solid Waste Services</u>				
Garbage - Recreational Facility	2,800	-	2,800	0.00%
Total Garbage/Solid Waste Services	2,800	-	2,800	0.00%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Stormwater Control</u>				
Aquatic Maintenance	18,000	-	18,000	0.00%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,500	-	18,500	0.00%
<u>Other Physical Environment</u>				
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	22,500	-	22,500	0.00%
R&M-Other Landscape	5,000	643	4,357	12.86%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	230,000	2,834	227,166	1.23%
Plant Replacement Program	10,000	-	10,000	0.00%
Irrigation Maintenance	12,000	-	12,000	0.00%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Total Other Physical Environment	316,700	3,477	313,223	1.10%
<u>Road and Street Facilities</u>				
Roadway Repair & Maintenance	1,500	-	1,500	0.00%
Total Road and Street Facilities	1,500	-	1,500	0.00%
<u>Parks and Recreation</u>				
Field Services	12,000	-	12,000	0.00%
Clubhouse - Facility Janitorial Service	7,500	-	7,500	0.00%
Amenity Center Cleaning & Supplies	750	-	750	0.00%
Contracts-Pools	12,000	-	12,000	0.00%
Telephone/Fax/Internet Services	950	-	950	0.00%
R&M-Pools	2,500	-	2,500	0.00%
Facility A/C & Heating Maintenance & Repair	1,000	-	1,000	0.00%
Recreation / Park Facility Maintenance	7,500	-	7,500	0.00%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	-	2,000	0.00%
Special Events	500	-	500	0.00%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	350	-	350	0.00%
Total Parks and Recreation	48,850	-	48,850	0.00%
<u>Contingency</u>				
Misc-Contingency	2,500	-	2,500	0.00%
Total Contingency	2,500	-	2,500	0.00%
TOTAL EXPENDITURES	563,167	9,558	553,609	1.70%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Excess (deficiency) of revenues				
Over (under) expenditures	-	(5,454)	(5,454)	0.00%
Net change in fund balance	\$ -	\$ (5,454)	\$ (5,454)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	(1,032)	(1,032)		
FUND BALANCE, ENDING	\$ (1,032)	\$ (6,486)		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
Series 2022-1 Debt Service Fund (200)
(In Whole Numbers)

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

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
Series 2022-2 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	(5,326,162)		
FUND BALANCE, ENDING	\$ -	\$ (5,326,162)		

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	3,550,870		
FUND BALANCE, ENDING	\$ -	\$ 3,550,870		

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	1,980,534		
FUND BALANCE, ENDING	\$ -	\$ 1,980,534		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
General Fixed Assets Fund (900)
(In Whole Numbers)

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

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
General Long-Term Debt Fund (950)
(In Whole Numbers)

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

COBBLESTONE CDD

Bank Reconciliation

Bank Account No. 4096 TRUIST - GF Operating
 Statement No. 10-22A
 Statement Date 10/31/2022

G/L Balance (LCY)	10,998.11	Statement Balance	14,241.01
G/L Balance	10,998.11	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	14,241.01
Subtotal	10,998.11	Outstanding Checks	3,242.90
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	10,998.11	Ending Balance	10,998.11
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
9/30/2022		JE000004	chk#1029### Erin McCormick Law, PA	2,340.00	2,340.00	0.00
10/21/2022		JE000026	bank service charge	23.17	23.17	0.00
10/31/2022		JE000036	transfer for Debt Service Payment -	1,159.50	1,159.50	0.00
Total Checks				3,522.67	3,522.67	0.00
Deposits						
9/30/2022		JE000003	Reclass BB to Bank Card	G/L 13,659.76	13,659.76	0.00
10/19/2022		JE000037	O&M assessment - check 27057	G/L 1,079.98	1,079.98	0.00
10/19/2022		JE000038	O&M assessment - check 100228	G/L 1,079.98	1,079.98	0.00
10/19/2022		JE000039	O&M assessment - check 27004	G/L 1,079.98	1,079.98	0.00
10/19/2022		JE000045	O&M assessment - check 27082	G/L 863.98	863.98	0.00
Total Deposits				17,763.68	17,763.68	0.00
Outstanding Checks						
9/30/2022		JE000005	320362 010522 Payment Made by Wire	107.60	0.00	107.60
9/30/2022		JE000006	320362 010522 2 Payment Made by Wire	1,606.50	0.00	1,606.50
9/30/2022		JE000007	320362 010522 201837 Payment Made by	338.00	0.00	338.00
9/30/2022		JE000008	320362 010522 202834 Payment Made by	105.20	0.00	105.20
9/30/2022		JE000009	320362 011222 Payment Made by Wire	225.20	0.00	225.20
9/30/2022		JE000010	320362 020222 Payment Made by Wire	227.60	0.00	227.60
9/30/2022		JE000011	320362 020922 Payment Made by Wire	501.20	0.00	501.20
9/30/2022		JE000012	320362 020922 209247 Payment Made by	131.60	0.00	131.60
Total Outstanding Checks.....				3,242.90		3,242.90