Cobblestone
Community Development District

Financial Statements
(Unaudited)

Period Ending
Nov 30, 2024

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

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 November 30, 2024

(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 CAPITAL PROJECTS FUND	SERIES 2022-2 CAPITAL PROJECTS FUND	SERIES 2024 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
ASSETS										
Cash - Operating Account	$ 94,771	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 94,771
Cash in Transit	-	9,303	1,526	-	-	-	-	-	-	10,829
Due From Developer	21,405	-	-	-	-	-	-	-	-	21,405
Due From Other Funds	-	13,130	23,013	-	-	-	113	-	-	36,256
Investments:										
Acquisition & Construction Account	-	-	-	-	758	-	461,670	-	-	462,428
Construction Fund	-	-	-	-	47	911	-	-	-	958
Reserve Fund	-	113,343	63,789	91,024	-	-	-	-	-	268,156
Revenue Fund	-	17,823	5,675	2,520	-	-	-	-	-	26,018
Utility Deposits - TECO	62,895	-	-	-	-	-	-	-	-	62,895
Fixed Assets										
Construction Work In Process	-	-	-	-	-	-	-	5,173,784	-	5,173,784
Amount To Be Provided	-	-	-	-	-	-	-	-	8,280,000	8,280,000
TOTAL ASSETS	**$ 179,071**	**$ 153,599**	**$ 94,003**	**$ 93,544**	**$ 805**	**$ 911**	**$ 461,783**	**$ 5,173,784**	**$ 8,280,000**	**$ 14,437,500**
LIABILITIES										
Accounts Payable	$ 2,716	$ 6,592	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,308
Accrued Expenses	11,475	-	-	-	-	-	-	-	-	11,475
Accounts Payable - Other	1,564	-	-	-	-	-	-	-	-	1,564
Loan Payable	62,895	-	-	-	-	-	-	-	-	62,895
Due To Developer	100,000	-	-	-	-	-	-	-	-	100,000
Bonds Payable	-	-	-	-	-	-	-	-	8,231,035	8,231,035
Due To Other Funds	36,127	-	-	126	-	3	-	-	-	36,256
Deferred Inflow of Resources	21,405	-	-	-	-	-	-	-	-	21,405
TOTAL LIABILITIES	**236,182**	**6,592**	**-**	**126**	**-**	**3**	**-**	**-**	**8,231,035**	**8,473,938**
FUND BALANCES										
Restricted for:										
Debt Service	-	147,007	94,003	93,418	-	-	-	-	-	334,428
Capital Projects	-	-	-	-	805	908	461,783	-	-	463,496
Unassigned:	(57,111)	-	-	-	-	-	-	5,173,784	48,965	5,165,638
TOTAL FUND BALANCES	**(57,111)**	**147,007**	**94,003**	**93,418**	**805**	**908**	**461,783**	**5,173,784**	**48,965**	**5,963,562**
TOTAL LIABILITIES & FUND BALANCES	**$ 179,071**	**$ 153,599**	**$ 94,003**	**$ 93,544**	**$ 805**	**$ 911**	**$ 461,783**	**$ 5,173,784**	**$ 8,280,000**	**$ 14,437,500**

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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	$ 9,403	$ (84,771)	9.98%
Special Assmnts- CDD Collected	-	9,936	9,936	0.00%
Developer Contribution	468,493	1,080	(467,413)	0.23%
TOTAL REVENUES	**562,667**	**20,419**	**(542,248)**	**3.63%**
EXPENDITURES				
Administration				
Supervisor Fees	7,200	800	6,400	11.11%
ProfServ-Dissemination Agent	10,000	1,667	8,333	16.67%
ProfServ-Info Technology	500	100	400	20.00%
ProfServ-Recording Secretary	2,000	-	2,000	0.00%
Field Services	12,000	-	12,000	0.00%
District Counsel	15,000	11,188	3,812	74.59%
District Engineer	9,500	1,760	7,740	18.53%
Administrative Services	4,500	750	3,750	16.67%
District Manager	25,000	4,167	20,833	16.67%
Accounting Services	12,000	1,500	10,500	12.50%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	4	496	0.80%
Rentals - General	500	100	400	20.00%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	210	3,290	6.00%
Miscellaneous Services	250	-	250	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	5,000	-	5,000	0.00%
Website Administration	1,200	200	1,000	16.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	203	(28)	116.00%
Total Administration	113,425	22,649	90,776	19.97%
Electric Utility Services				
Electricity - General	12,000	-	12,000	0.00%
Electricity - Streetlights	75,000	2,917	72,083	3.89%
Total Electric Utility Services	87,000	2,917	84,083	3.35%
Water Utility Services				
Utility - Water	4,500	738	3,762	16.40%
Total Water Utility Services	4,500	738	3,762	16.40%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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
Garbage/Solid Waste Services				
Garbage - Recreational Facility	2,800	-	2,800	0.00%
Total Garbage/Solid Waste Services	2,800	-	2,800	0.00%
Stormwater Control				
Aquatic Maintenance	18,000	-	18,000	0.00%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,500	-	18,500	0.00%
Other Physical Environment				
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	1,000	4,000	20.00%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	192,142	4,498	187,644	2.34%
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	268,742	5,498	263,244	2.05%
Road and Street Facilities				
Roadway Repair & Maintenance	1,500	-	1,500	0.00%
Total Road and Street Facilities	1,500	-	1,500	0.00%
Parks and Recreation				
Clubhouse - Facility Janitorial Service	7,500	-	7,500	0.00%
Amenity Center Cleaning & Supplies	750	-	750	0.00%
Contracts-Pools	14,400	-	14,400	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	736	1,264	36.80%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	500	-	500	0.00%
Total Parks and Recreation	38,900	736	38,164	1.89%
Contingency				
Misc-Contingency	24,800	3,968	20,832	16.00%
Total Contingency	24,800	3,968	20,832	16.00%
TOTAL EXPENDITURES	**560,167**	**36,506**	**523,661**	**6.52%**
Excess (deficiency) of revenues Over (under) expenditures	2,500	(16,087)	(18,587)	-643.48%
OTHER FINANCING SOURCES (USES)				
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	$ (16,087)	$ (23,587)	-643.48%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**(41,024)**		
FUND BALANCE, ENDING		**$ (57,111)**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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
REVENUES				
Interest - Investments	$ -	$ 14,747	$ 14,747	0.00%
Special Assmnts- Tax Collector	223,085	11,573	(211,512)	5.19%
TOTAL REVENUES	**223,085**	**26,320**	**(196,765)**	**11.80%**
EXPENDITURES				
Debt Service				
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	-	(48,360)	(48,360)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**195,367**		
FUND BALANCE, ENDING		**$ 147,007**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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
REVENUES				
Interest - Investments	$ -	$ 7,679	$ 7,679	0.00%
Special Assmnts- Tax Collector	126,090	21,178	(104,912)	16.80%
TOTAL REVENUES	**126,090**	**28,857**	**(97,233)**	**22.89%**
EXPENDITURES				
Debt Service				
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	-	(14,528)	(14,528)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**108,531**		
FUND BALANCE, ENDING		**$ 94,003**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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
REVENUES				
Interest - Investments	$ -	$ 93,418	$ 93,418	0.00%
Special Assmnts- Tax Collector	180,010	-	(180,010)	0.00%
Special Assmnts- Prepayment	-	70,851	70,851	0.00%
TOTAL REVENUES	**180,010**	**164,269**	**(15,741)**	**91.26%**
EXPENDITURES				
Debt Service				
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	-	93,418	93,418	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**-**		
FUND BALANCE, ENDING		**$ 93,418**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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
REVENUES				
Interest - Investments	$ -	$ 47	$ 47	0.00%
TOTAL REVENUES	**-**	**47**	**47**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	47	47	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**758**		
FUND BALANCE, ENDING		**$ 805**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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
REVENUES				
Interest - Investments	$ -	$ 441	$ 441	0.00%
TOTAL REVENUES	**-**	**441**	**441**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	441	441	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**467**		
FUND BALANCE, ENDING		**$ 908**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

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
REVENUES				
Interest - Investments	$ -	$ 462,148	$ 462,148	0.00%
TOTAL REVENUES	**-**	**462,148**	**462,148**	**0.00%**
EXPENDITURES				
Construction In Progress				
Construction in Progress	-	365	(365)	0.00%
Total Construction In Progress	-	365	(365)	0.00%
TOTAL EXPENDITURES	**-**	**365**	**(365)**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	461,783	461,783	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**-**		
FUND BALANCE, ENDING		**$ 461,783**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

General Fixed Assets Fund (900)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	**-**	**-**	**-**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**5,173,784**		
FUND BALANCE, ENDING		**$ 5,173,784**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2024

General Long-Term Debt Fund (950)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	**-**	**-**	**-**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**48,965**		
FUND BALANCE, ENDING		**$ 48,965**		

Bank Account Statement

Cobblestone CDD

Bank Account No.	4096		
Statement No.	10_25	**Statement Date**	11/30/2024

G/L Account No. 101001 Balance	94,771.05	**Statement Balance**	101,615.10
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	101,615.10
Subtotal	94,771.05	**Outstanding Checks**	-6,844.05
Negative Adjustments	0.00	**Ending Balance**	94,771.05
Ending G/L Balance	94,771.05		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
						0.00
11/05/2024	Payment	BD00021	Deposit No. BD00021	100,000.00	100,000.00	0.00
11/05/2024	Payment	BD00022	Deposit No. BD00022	863.98	863.98	0.00
11/05/2024	Payment	BD00023	Deposit No. BD00023	1,079.98	1,079.98	0.00
10/29/2024	Payment	BD00024	Deposit No. BD00024	863.98	863.98	0.00
11/20/2024	Payment	BD00026	Deposit No. BD00026	1,727.96	1,727.96	0.00
11/07/2024		JE000617	Tax Revenue/Debt Service	452.31	452.31	0.00
11/06/2024		JE000618	Tax Revenue - Excess	3.90	3.90	0.00
11/14/2024		JE000619	TaxRevenue/Debt Service	12,685.86	12,685.86	0.00
11/21/2024		JE000620	Tax Revenue/Debt Service	16,708.00	16,708.00	0.00
11/27/2024		JE000621	Tax Revenue/Debt Service	10,205.67	10,205.67	0.00
Total Deposits				144,591.64	144,591.64	0.00
Checks						
						0.00
10/25/2024	Payment	1260	Check for Vendor V00015	-175.00	-175.00	0.00
10/25/2024	Payment	1261	Check for Vendor V00026	-160.00	-160.00	0.00
10/25/2024	Payment	1262	Check for Vendor V00006	-1,049.50	-1,049.50	0.00
11/13/2024	Payment	1263	Check for Vendor V00016	-15,472.00	-15,472.00	0.00
11/13/2024	Payment	1265	Check for Vendor V00013	-12,725.01	-12,725.01	0.00
11/13/2024	Payment	1267	Check for Vendor V00011	-200.00	-200.00	0.00
11/13/2024	Payment	1268	Check for Vendor V00029	-7,398.34	-7,398.34	0.00
11/13/2024	Payment	1269	Check for Vendor V00012	-200.00	-200.00	0.00
11/13/2024	Payment	1270	Check for Vendor V00028	-1,000.00	-1,000.00	0.00
11/13/2024	Payment	1271	Check for Vendor V00020	-268.48	-268.48	0.00
11/21/2024	Payment	1278	Check for Vendor V00007	-11,188.00	-11,188.00	0.00
11/21/2024	Payment	1281	Check for Vendor V00013	-4,273.30	-4,273.30	0.00
11/21/2024	Payment	1283	Check for Vendor V00033	-3,068.46	-3,068.46	0.00
11/21/2024	Payment	1286	Check for Vendor V00035	-600.00	-600.00	0.00
11/21/2024	Payment	1287	Check for Vendor V00036	-600.00	-600.00	0.00
11/21/2024	Payment	1288	Check for Vendor V00011	-200.00	-200.00	0.00
11/21/2024	Payment	1289	Check for Vendor V00012	-200.00	-200.00	0.00
11/25/2024	Payment	1290	Payment of Invoice 000595	-200.00	-200.00	0.00
11/29/2024	Payment	DD412	Payment of Invoice 000602	-52.54	-52.54	0.00

Bank Account Statement

Cobblestone CDD

Bank Account No.	4096		
Statement No.	10_25	**Statement Date**	11/30/2024

11/29/2024	Payment	DD413	Payment of Invoice 000603	-1,406.26	-1,406.26	0.00
Total Checks				-60,436.89	-60,436.89	0.00

Adjustments

Total Adjustments

Outstanding Checks

07/26/2024	Payment	1227	Check for Vendor V00010	-2,145.71
11/21/2024	Payment	1282	Check for Vendor V00029	-4,498.34
11/25/2024	Payment	1291	Payment of Invoice 000596	-200.00
Total Outstanding Checks				-6,844.05

Outstanding Deposits

Total Outstanding Deposits