Cobblestone
Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2025

Prepared by:

INFRAMARK
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COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 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 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	$ 122,261	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 122,261
Cash in Transit	-	225,420	302,740	-	-	-	-	-	-	528,160
Due From Other Funds	66,692	59,461	-	-	-	-	113	-	-	126,266
Investments:										
Acquisition & Construction Account	-	-	-	-	758	-	463,331	-	-	464,089
Construction Fund	-	-	-	-	54	918	-	-	-	972
Reserve Fund	-	113,343	63,789	91,024	-	-	-	-	-	268,156
Revenue Fund	-	18,802	6,194	3,219	-	-	-	-	-	28,215
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	**$ 251,848**	**$ 417,026**	**$ 372,723**	**$ 94,243**	**$ 812**	**$ 918**	**$ 463,444**	**$ 5,173,784**	**$ 8,280,000**	**$ 15,054,798**
LIABILITIES										
Accounts Payable	$ 8,701	$ -	$ -	$ -	$ -	$ -	$ 3,776	$ -	$ -	$ 12,477
Accrued Expenses	11,475	-	-	-	-	-	-	-	-	11,475
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	-	-	126,137	126	-	3	-	-	-	126,266
TOTAL LIABILITIES	**84,635**	**-**	**126,137**	**126**	**-**	**3**	**3,776**	**-**	**8,231,035**	**8,445,712**

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 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 CAPITAL PROJECTS FUND	SERIES 2022-2 CAPITAL PROJECTS FUND	SERIES 2024 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
FUND BALANCES										
Restricted for:										
Debt Service	-	417,026	246,586	94,117	-	-	-	-	-	757,729
Capital Projects	-	-	-	-	812	915	459,668	-	-	461,395
Unassigned:	167,213	-	-	-	-	-	-	5,173,784	48,965	5,389,962
TOTAL FUND BALANCES	**167,213**	**417,026**	**246,586**	**94,117**	**812**	**915**	**459,668**	**5,173,784**	**48,965**	**6,609,086**
TOTAL LIABILITIES & FUND BALANCES	**$ 251,848**	**$ 417,026**	**$ 372,723**	**$ 94,243**	**$ 812**	**$ 918**	**$ 463,444**	**$ 5,173,784**	**$ 8,280,000**	**$ 15,054,798**

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
REVENUES				
Interest - Tax Collector	$ -	$ 713	$ 713	0.00%
Special Assmnts- Tax Collector	94,174	270,170	175,996	286.88%
Special Assmnts- CDD Collected	-	22,032	22,032	0.00%
Developer Contribution	468,493	1,080	(467,413)	0.23%
Other Miscellaneous Revenues	-	22	22	0.00%
TOTAL REVENUES	**562,667**	**294,017**	**(268,650)**	**52.25%**
EXPENDITURES				
Administration				
Supervisor Fees	7,200	2,400	4,800	33.33%
ProfServ-Dissemination Agent	10,000	4,167	5,833	41.67%
ProfServ-Info Technology	500	250	250	50.00%
ProfServ-Recording Secretary	2,000	-	2,000	0.00%
Field Services	12,000	-	12,000	0.00%
District Counsel	15,000	26,038	(11,038)	173.59%
District Engineer	9,500	3,068	6,432	32.29%
Administrative Services	4,500	1,875	2,625	41.67%
District Manager	25,000	10,417	14,583	41.67%
Accounting Services	12,000	3,750	8,250	31.25%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	62	438	12.40%
Rentals - General	500	250	250	50.00%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	323	3,177	9.23%
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	500	700	41.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	203	(28)	116.00%
Total Administration	113,425	53,303	60,122	46.99%
Electric Utility Services				
Electricity - General	12,000	-	12,000	0.00%
Electricity - Streetlights	75,000	5,843	69,157	7.79%
Total Electric Utility Services	87,000	5,843	81,157	6.72%
Water Utility Services				
Utility - Water	4,500	4,676	(176)	103.91%
Total Water Utility Services	4,500	4,676	(176)	103.91%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
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	1,500	16,500	8.33%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,500	1,500	17,000	8.11%
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	1,450	3,550	29.00%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	192,142	10,547	181,595	5.49%
Plant Replacement Program	10,000	-	10,000	0.00%
Irrigation Maintenance	12,000	286	11,714	2.38%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Total Other Physical Environment	268,742	12,283	256,459	4.57%
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	134	7,366	1.79%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	2,673	(673)	133.65%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	500	-	500	0.00%
Total Parks and Recreation	38,900	2,807	36,093	7.22%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 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
Contingency				
Misc-Contingency	24,800	5,368	19,432	21.65%
Total Contingency	24,800	5,368	19,432	21.65%
TOTAL EXPENDITURES	**560,167**	**85,780**	**474,387**	**15.31%**
Excess (deficiency) of revenues Over (under) expenditures	2,500	208,237	205,737	8329.48%
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	$ 208,237	$ 200,737	8329.48%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**(41,024)**		
FUND BALANCE, ENDING		**$ 167,213**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
REVENUES				
Interest - Investments	$ -	$ 2,644	$ 2,644	0.00%
Special Assmnts- Tax Collector	223,085	280,614	57,529	125.79%
TOTAL REVENUES	**223,085**	**283,258**	**60,173**	**126.97%**
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	-	208,578	208,578	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**208,448**		
FUND BALANCE, ENDING		**$ 417,026**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
REVENUES				
Interest - Investments	$ -	$ 1,431	$ 1,431	0.00%
Special Assmnts- Tax Collector	126,090	173,243	47,153	137.40%
TOTAL REVENUES	**126,090**	**174,674**	**48,584**	**138.53%**
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	-	131,289	131,289	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**115,297**		
FUND BALANCE, ENDING		**$ 246,586**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
REVENUES				
Interest - Investments	$ -	$ 1,476	$ 1,476	0.00%
Special Assmnts- Tax Collector	180,010	-	(180,010)	0.00%
Special Assmnts- CDD Collected	-	70,851	70,851	0.00%
TOTAL REVENUES	**180,010**	**72,327**	**(107,683)**	**40.18%**
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	-	1,476	1,476	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**92,641**		
FUND BALANCE, ENDING		**$ 94,117**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
REVENUES				
Interest - Investments	$ -	$ 13	$ 13	0.00%
TOTAL REVENUES	**-**	**13**	**13**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	13	13	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**799**		
FUND BALANCE, ENDING		**$ 812**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
REVENUES				
Interest - Investments	$ -	$ 14	$ 14	0.00%
TOTAL REVENUES	**-**	**14**	**14**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	14	14	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**901**		
FUND BALANCE, ENDING		**$ 915**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 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
REVENUES				
Interest - Investments	$ -	$ 7,187	$ 7,187	0.00%
TOTAL REVENUES	**-**	**7,187**	**7,187**	**0.00%**
EXPENDITURES				
Construction In Progress				
Construction in Progress	-	5,923	(5,923)	0.00%
Total Construction In Progress	-	5,923	(5,923)	0.00%
TOTAL EXPENDITURES	**-**	**5,923**	**(5,923)**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	1,264	1,264	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**458,404**		
FUND BALANCE, ENDING		**$ 459,668**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2025

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 January 31, 2025

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.	01_25	**Statement Date**	01/31/2025

G/L Account No. 101001 Balance	122,260.96	**Statement Balance**	648,330.41
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	648,330.41
Subtotal	122,260.96	**Outstanding Checks**	-526,069.45
Negative Adjustments	0.00	**Ending Balance**	122,260.96
Ending G/L Balance	122,260.96		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
01/06/2025	Payment	BD00038	Special Assmnts-CDD Collected	off roll tax assesment	863.98	863.98	0.00
01/06/2025	Payment	BD00039	Special Assmnts-CDD Collected	off roll tax revenue	863.98	863.98	0.00
01/06/2025	Payment	BD00040	Special Assmnts-CDD Collected	off roll tax revenue	863.98	863.98	0.00
01/10/2025		JE000661	Special Assmnts-Tax Collector	Pasco tax revenue	2,557.89	2,557.89	0.00
01/10/2025		JE000662	Interest - Tax Collector	Pasco interest	712.66	712.66	0.00
01/16/2025	Payment	BD00041	Special Assmnts-CDD Collected	Deposit No. BD00041	1,727.96	1,727.96	0.00
01/30/2025	Payment	BD00042	Special Assmnts-CDD Collected	Deposit No. BD00042	863.98	863.98	0.00
Total Deposits					8,454.43	8,454.43	0.00
Checks							
							0.00
12/18/2024	Payment	1294	HORNER ENVIROMENTAL PROFESSIONALS, INC	Check for Vendor V00018	-750.00	-750.00	0.00
12/30/2024	Payment	1308	GEOVIEW ASSOCIATES, INC.	Check for Vendor V00038	-1,400.00	-1,400.00	0.00
12/30/2024	Payment	1309	INFRAMARK LLC	Check for Vendor V00013	-192.21	-192.21	0.00
12/30/2024	Payment	1310	REDWIRE,LLC	Check for Vendor V00033	-682.97	-682.97	0.00
12/30/2024	Payment	1311	STANTEC CONSULTING SERVICES, INC	Check for Vendor V00026	-1,308.50	-1,308.50	0.00
01/07/2025	Payment	1313	REDWIRE,LLC	Check for Vendor V00033	-317.25	-317.25	0.00
01/09/2025		JE000660	Due To Developer	Repayment of short term	-100,000.00	-100,000.00	0.00
01/13/2025	Payment	1315	INFRAMARK LLC	Check for Vendor V00013	-4,241.67	-4,241.67	0.00
01/13/2025	Payment	1316	REDWIRE,LLC	Check for Vendor V00033	-80.00	-80.00	0.00
01/13/2025	Payment	1317	TIMES PUBLISHING COMPANY	Check for Vendor V00006	-112.40	-112.40	0.00

Bank Account No. 4096

Statement No. 01_25 **Statement Date** 01/31/2025

01/22/2025	Payment	1318	ERIN MCCORMICK LAW, PA	Check for Vendor V00007	-4,292.50	-4,292.50	0.00
01/22/2025	Payment	1319	JOHN C. BLAKLEY	Check for Vendor V00011	-400.00	-400.00	0.00
01/22/2025	Payment	1320	LEE R. THOMPSON	Check for Vendor V00012	-400.00	-400.00	0.00
01/22/2025	Payment	1321	REDWIRE,LLC	Check for Vendor V00033	-317.25	-317.25	0.00
01/31/2025	Payment	DD417	WITHLACOOCHEE RIVER ELECTRIC ACH	Payment of Invoice 000657	-1,411.67	-1,411.67	0.00
01/31/2025	Payment	DD418	WITHLACOOCHEE RIVER ELECTRIC ACH	Payment of Invoice 000658	-55.03	-55.03	0.00
01/09/2025	Payment	DD419	PASCO COUNTY UTILITIES	Payment of Invoice 000630	-1,165.76	-1,165.76	0.00
01/31/2025		JE000676	Utility - Water	Pasco service fee	-1.85	-1.85	0.00
Total Checks					-117,129.06	-117,129.06	0.00

Adjustments

Total Adjustments

Outstanding Checks

07/26/2024	Payment	1227	COBBLESTONE CDD	Check for Vendor V00010	-2,145.71
01/23/2025	Payment	1322	COBBLESTONE CDD	Check for Vendor V00010	-523,923.74
Total Outstanding Checks					-526,069.45

Outstanding Deposits

Total Outstanding Deposits