Cobblestone
Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2025

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 February 28, 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	$ 112,801	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 112,801
Cash in Transit	-	225,420	302,740	-	-	-	-	-	-	528,160
Due From Other Funds	66,692	59,393	-	-	68	-	113	-	-	126,266
Investments:										
Acquisition & Construction Account	-	-	-	-	758	-	454,806	-	-	455,564
Construction Fund	-	-	-	-	56	921	-	-	-	977
Reserve Fund	-	113,343	63,789	91,024	-	-	-	-	-	268,156
Revenue Fund	-	238,401	130,297	188,852	-	-	-	-	-	557,550
Prepaid Items	15,472	-	-	-	-	-	-	-	-	15,472
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	**$ 257,860**	**$ 636,557**	**$ 496,826**	**$ 279,876**	**$ 882**	**$ 921**	**$ 454,919**	**$ 5,173,784**	**$ 8,280,000**	**$ 15,581,625**
LIABILITIES										
Accounts Payable	$ 842	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 842
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	**65,301**	**-**	**126,137**	**126**	**-**	**3**	**-**	**-**	**8,231,035**	**8,422,602**
FUND BALANCES										
Nonspendable:										
Prepaid Items	15,472	-	-	-	-	-	-	-	-	15,472
Restricted for:										
Debt Service	-	636,557	370,689	279,750	-	-	-	-	-	1,286,996
Capital Projects	-	-	-	-	882	918	454,919	-	-	456,719
Unassigned:	177,087	-	-	-	-	-	-	5,173,784	48,965	5,399,836
TOTAL FUND BALANCES	**192,559**	**636,557**	**370,689**	**279,750**	**882**	**918**	**454,919**	**5,173,784**	**48,965**	**7,159,023**
TOTAL LIABILITIES & FUND BALANCES	**$ 257,860**	**$ 636,557**	**$ 496,826**	**$ 279,876**	**$ 882**	**$ 921**	**$ 454,919**	**$ 5,173,784**	**$ 8,280,000**	**$ 15,581,625**

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	271,812	177,638	288.63%
Special Assmnts- CDD Collected	-	27,215	27,215	0.00%
Developer Contribution	468,493	1,080	(467,413)	0.23%
Other Miscellaneous Revenues	-	22	22	0.00%
TOTAL REVENUES	**562,667**	**300,842**	**(261,825)**	**53.47%**
EXPENDITURES				
Administration				
Supervisor Fees	7,200	3,000	4,200	41.67%
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	24,256	(9,256)	161.71%
District Engineer	9,500	3,068	6,432	32.29%
Administrative Services	4,500	1,894	2,606	42.09%
District Manager	25,000	10,417	14,583	41.67%
Accounting Services	12,000	3,750	8,250	31.25%
Website Compliance	1,800	1,500	300	83.33%
Postage, Phone, Faxes, Copies	500	62	438	12.40%
Rentals - General	500	494	6	98.80%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	3,664	(164)	104.69%
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	522	678	43.50%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	203	(28)	116.00%
Total Administration	113,425	57,247	56,178	50.47%
Electric Utility Services				
Electricity - General	12,000	-	12,000	0.00%
Electricity - Streetlights	75,000	7,307	67,693	9.74%
Total Electric Utility Services	87,000	7,307	79,693	8.40%
Water Utility Services				
Utility - Water	4,500	4,469	31	99.31%
Total Water Utility Services	4,500	4,469	31	99.31%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	554	11,446	4.62%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Total Other Physical Environment	268,742	12,551	256,191	4.67%
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	662	88	88.27%
Contracts-Pools	14,400	100	14,300	0.69%
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	1,506	5,994	20.08%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	3,495	(1,495)	174.75%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	500	-	500	0.00%
Total Parks and Recreation	38,900	5,763	33,137	14.81%

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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**	**94,205**	**465,962**	**16.82%**
Excess (deficiency) of revenues Over (under) expenditures	2,500	206,637	204,137	8265.48%
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	$ 206,637	$ 199,137	8265.48%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**(14,078)**		
FUND BALANCE, ENDING		**$ 192,559**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	$ -	$ 3,053	$ 3,053	0.00%
Special Assmnts- Tax Collector	223,085	282,415	59,330	126.60%
Special Assmnts- CDD Collected	-	217,321	217,321	0.00%
TOTAL REVENUES	**223,085**	**502,789**	**279,704**	**225.38%**
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	-	428,109	428,109	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**208,448**		
FUND BALANCE, ENDING		**$ 636,557**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	$ -	$ 1,684	$ 1,684	0.00%
Special Assmnts- Tax Collector	126,090	174,261	48,171	138.20%
Special Assmnts- CDD Collected	-	122,832	122,832	0.00%
TOTAL REVENUES	**126,090**	**298,777**	**172,687**	**236.96%**
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	-	255,392	255,392	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**115,297**		
FUND BALANCE, ENDING		**$ 370,689**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	$ -	$ 1,815	$ 1,815	0.00%
Special Assmnts- Tax Collector	180,010	1,523	(178,487)	0.85%
Special Assmnts- CDD Collected	-	254,622	254,622	0.00%
TOTAL REVENUES	**180,010**	**257,960**	**77,950**	**143.30%**
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	-	187,109	187,109	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**92,641**		
FUND BALANCE, ENDING		**$ 279,750**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	$ -	$ 83	$ 83	0.00%
TOTAL REVENUES	**-**	**83**	**83**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	83	83	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**799**		
FUND BALANCE, ENDING		**$ 882**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	$ -	$ 17	$ 17	0.00%
TOTAL REVENUES	**-**	**17**	**17**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	17	17	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**901**		
FUND BALANCE, ENDING		**$ 918**		

COBBLESTONE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	$ -	$ 8,852	$ 8,852	0.00%
TOTAL REVENUES	**-**	**8,852**	**8,852**	**0.00%**
EXPENDITURES				
Construction In Progress				
Construction in Progress	-	12,337	(12,337)	0.00%
Total Construction In Progress	-	12,337	(12,337)	0.00%
TOTAL EXPENDITURES	**-**	**12,337**	**(12,337)**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	(3,485)	(3,485)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**458,404**		
FUND BALANCE, ENDING		**$ 454,919**		

Bank Account Statement

Cobblestone CDD

Bank Account No.	4096		
Statement No.	02_25	**Statement Date**	02/28/2025

G/L Account No. 101001 Balance	112,801.17	**Statement Balance**	119,030.27
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	119,030.27
Subtotal	112,801.17	**Outstanding Checks**	-6,229.10
Negative Adjustments	0.00	**Ending Balance**	112,801.17
Ending G/L Balance	112,801.17		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
02/05/2025	Payment	BD00043	Special Assmnts-CDD Collected	Deposit No. BD00043	1,727.96	1,727.96	0.00
02/05/2025	Payment	BD00047	District Counsel	Deposit No. BD00047	1,782.00	1,782.00	0.00
02/07/2025	Payment	BD00048	Special Assmnts-Tax Collector	Deposit No. BD00048	5,984.62	5,984.62	0.00
02/19/2025	Payment	BD00049	Special Assmnts-CDD Collected	Deposit No. BD00049	2,591.94	2,591.94	0.00
02/18/2025	Payment	BD00050	Special Assmnts-CDD Collected	Deposit No. BD00050	863.98	863.98	0.00
Total Deposits					12,950.50	12,950.50	0.00
Checks							
							0.00
01/23/2025	Payment	1322	COBBLESTONE CDD	Check for Vendor V00010	-523,923.74	-523,923.74	0.00
02/04/2025	Payment	1323	JOHN C. BLAKLEY	Check for Vendor V00011	-200.00	-200.00	0.00
02/04/2025	Payment	1324	LEE R. THOMPSON	Check for Vendor V00012	-200.00	-200.00	0.00
02/04/2025	Payment	1325	PASCO COUNTY UTILITIES	Check for Vendor V00020	-2,770.30	-2,770.30	0.00
02/04/2025	Payment	1326	REDWIRE,LLC	Check for Vendor V00033	-80.00	-80.00	0.00
02/05/2025	Payment	1327	INFRAMARK LLC	Check for Vendor V00013	-458.71	-458.71	0.00
02/10/2025	Payment	1331	INFRAMARK LLC	Check for Vendor V00013	-4,241.67	-4,241.67	0.00
02/10/2025	Payment	1332	JOHN C. BLAKLEY	Check for Vendor V00011	-200.00	-200.00	0.00
02/10/2025	Payment	1333	REDWIRE,LLC	Check for Vendor V00033	-700.00	-700.00	0.00
02/10/2025	Payment	1334	ERIN MCCORMICK LAW, PA	Check for Vendor V00007	-3,341.69	-3,341.69	0.00
02/18/2025	Payment	1335	COBBLESTONE CDD	Check for Vendor V00010	-4,343.24	-4,343.24	0.00
02/20/2025	Payment	1336	INFRAMARK LLC	Check for Vendor V00013	-327.28	-327.28	0.00
02/28/2025	Payment	DD420	WITHLACOOCHEE RIVER ELECTRIC ACH	Payment of Invoice 000672	-1,411.67	-1,411.67	0.00
02/28/2025	Payment	DD421	WITHLACOOCHEE RIVER ELECTRIC ACH	Payment of Invoice 000673	-52.34	-52.34	0.00
Total Checks					-542,250.64	-542,250.64	0.00

Bank Account Statement

Cobblestone CDD

Bank Account No. 4096

Statement No. 02_25 **Statement Date** 02/28/2025

Adjustments

Total Adjustments

Outstanding Checks

07/26/2024	Payment	1227	COBBLESTONE CDD	Check for Vendor V00010	-2,145.71
02/10/2025	Payment	1328	ADA SITE COMPLIANCE	Check for Vendor V00008	-1,500.00
02/10/2025	Payment	1330	HORNER ENVIROMENTAL PROFESSIONALS, INC	Check for Vendor V00018	-750.00
02/26/2025	Payment	1337	CONSOLIDATED LAND SERVICES	Check for Vendor V00042	-1,371.71
02/26/2025	Payment	1338	PASCO COUNTY UTILITIES	Check for Vendor V00020	-61.68
02/27/2025	Payment	1339	JOHN C. BLAKLEY	Check for Vendor V00011	-200.00
02/27/2025	Payment	1340	LEE R. THOMPSON	Check for Vendor V00012	-200.00
Total Outstanding Checks					-6,229.10

Outstanding Deposits

Total Outstanding Deposits