Hammock Bay Community Development District

Financial Statements (Unaudited)

Period Ending May 31, 2022



Inframark LLC

2005 Pan Am Circle \sim Suite 300 \sim Tampa, Florida 33607 Phone (813) 873-7300 \sim Fax (813) 873-7070

Hammock Bay Community Development District

Balance Sheet
As of 5/31/2022
(In Whole Numbers)

	General Fund	Debt Service Fund Series 2016	General Fixed Assets Account Group	General Long-Term Debt Account Group	Total
Assets					
Cash-Operating Account TMB	16,495	0	0	0	16,495
Accounts Receivable - Other	0	0	0	0	0
Due From General Fund	0	0	0	0	0
Due From Debt Service Fund	0	0	0	0	0
InvestmentsRevenueSeries 2016 #9000	0	226,041	0	0	226,041
InvestmentsInterestSeries 2016 #9001	0	0	0	0	0
InvestmentsSinkingSeries 2016 #9002	0	0	0	0	0
InvestmentsPrepaymentSeries 2016 #9004	0	4,590	0	0	4,590
InvestmentsReserveSeries 2016 #9003	0	25,000	0	0	25,000
Prepaid Items	0	0	0	0	0
Prepaid Prof Liab Insurance	0	0	0	0	0
Prepaid GL Insurance	0	0	0	0	0
Prepaid Trustee Fees	3,143	0	0	0	3,143
Improvements Other Than Buildings	0	0	14,553,296	0	14,553,296
Amount Available-Debt Service	0	0	0	276,671	276,671
Amount To Be Provided-Debt Service	0	0	0	1,855,214	1,855,214
Other	0	0	0	0_	0
Total Assets	19,638	255,631	14,553,296	2,131,885	16,960,449
Liabilities					
Accounts Payable	0	0	0	0	0
Due To General Fund	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0
Revenue Bonds Payable Series 2004 A	0	0	0	0	0
Revenue Bonds Payable Series 2016	0	0	0	2,131,885	2,131,885
Other	0	0	0	0	0
Total Liabilities	0	0	0	2,131,885	2,131,885
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	270,757	0	0	270,757
Fund Balance-Unreserved	(2,499)	0	0	0	(2,499)
Investment In General Fixed Assets	0	0	14,553,296	0	14,553,296
Other	22,136	(15,126)	0	0	7,010
Total Fund Equity & Other Credits	19,638	255,631	14,553,296	0	14,828,564
Total Liabilities & Fund Equity	19,638	255,631	14,553,296	2,131,885	16,960,449

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Hammock Bay Community Development District

Statement of Revenues and Expenditures

001 - General Fund From 10/1/2021 Through 5/31/2022 (In Whole Numbers)

Special Assessments - Service Charges		Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Operations & Maintenance Assmts-Tax Roll Interest Earnings Interest Earnings Interest Earnings 57,815 57,342 (473) (1)% Interest Earnings Interest Earnings 0 21 21 0 % (452) 0.0% (10%) Expenditures 57,815 57,363 (452) (1)% (10%) Expenditures Legislative Supervisor Fees 1,600 0 1,600 100 % Financial & Administrative District Engineer 3,000 2,899 101 3 % Trustees Fees 3,800 2,386 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) (10% Arbitrage Rebate Calculation 650 650 0 0 % Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 10 % Legal Counsel 1,500 0	Revenues				
Interest Earnings	Special Assessments - Service Charges				
Interest Earnings	Operations & Maintenance Assmts-Tax Roll	57,815	57,342	(473)	(1)%
Total Revenues 57,815 57,363 (452) (1)% Expenditures Legislative 3upervisor Fees 1,600 0 1,600 100 % Financial & Administrative 0 2,899 101 3 % District Engineer 3,000 2,899 101 3 % Trustees Fees 3,800 2,386 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) 11,% Arbitrage Rebate Calculation 650 650 0 0 % Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 175 375 (200) (114)% Website Administration	Interest Earnings				
Expenditures Legislative Supervisor Fees 1,600 0 1,600 100 %	Interest Earnings	0	21_	21_	0 %
Legislative Supervisor Fees 1,600 0 1,600 100 % Financial & Administrative 10 Strict Engineer 3,000 2,899 101 3 % District Engineer 3,800 2,386 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % <	Total Revenues	57,815	57,363	(452)	(1)%
Legislative Supervisor Fees 1,600 0 1,600 100 % Financial & Administrative 10 Strict Engineer 3,000 2,899 101 3 % District Engineer 3,800 2,386 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % <	Evnenditures				
Supervisor Fees 1,600 0 1,600 100 % Financial & Administrative 3,000 2,899 101 3 % Trustees Fees 3,800 2,386 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Other Physical Environment 1,500 1,500 1,500 100	·				
Financial & Administrative 3,000 2,899 101 3 % Trustees Fees 3,800 2,886 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 10 % Other Physical Environment 1,500 1,552 (552)	-	1 600	0	1 600	100 %
District Engineer 3,000 2,899 101 3 % Trustees Fees 3,800 2,386 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 57,815 35,227 22,588 39 %	·	.,000	· ·	.,000	100 70
Trustees Fees 3,800 2,386 1,414 37 % Management & Accounting Services 34,790 17,395 17,395 51 % Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136		3,000	2.899	101	3 %
Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 0 1,502 (55) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	9	•	·	1,414	37 %
Auditing Services 6,950 7,018 (68) (1)% Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 0 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499)	Management & Accounting Services	34,790	17,395	17,395	51 %
Arbitrage Rebate Calculation 650 650 0 0 % Postage, Phone, Faxes, Copies 150 203 (53) (36)% Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 0 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 0 %	g g	6,950	7,018	(68)	(1)%
Professional Liability Insurance 2,000 1,838 162 8 % Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 1,500 0 1,500 100 % Other Physical Environment 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %		650	650	0	0 %
Legal Advertising 250 15 235 94 % Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 6eneral Liability Insurance 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	Postage, Phone, Faxes, Copies	150	203	(53)	(36)%
Bank Fees 200 0 200 100 % Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment General Liability Insurance 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	Professional Liability Insurance	2,000	1,838	162	8 %
Dues, Licenses & Fees 175 375 (200) (114)% Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 0 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	Legal Advertising	250	15	235	94 %
Website Administration 250 896 (646) (258)% ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 0 1,500 100 % General Liability Insurance 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	Bank Fees	200	0	200	100 %
ADA Website Compliance 1,500 0 1,500 100 % Legal Counsel	Dues, Licenses & Fees	175	375	(200)	(114)%
Legal Counsel 1,500 0 1,500 100 % Other Physical Environment 0 1,552 (552) (55)% General Liability Insurance 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	Website Administration	250	896	(646)	(258)%
District Counsel 1,500 0 1,500 100 % Other Physical Environment General Liability Insurance 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	ADA Website Compliance	1,500	0	1,500	100 %
Other Physical Environment General Liability Insurance 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	Legal Counsel				
General Liability Insurance 1,000 1,552 (552) (55)% Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	District Counsel	1,500	0	1,500	100 %
Total Expenditures 57,815 35,227 22,588 39 % Excess Revenues Over (Under) Expenditures 0 22,136 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	_				
Excess Revenues Over (Under) Expenditures 0 22,136 0 % Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %		-			
Fund Balance, Beginning of Period 0 (2,499) (2,499) 0 %	Total Expenditures	57,815	35,227_	22,588	39 %
0 (2,499) (2,499) 0 %	Excess Revenues Over (Under) Expenditures	0	22,136	22,136	0 %
0 (2,499) (2,499) 0 %	Fund Balance, Beginning of Period				
Fund Balance, End of Period 0 19,638 19,638 0 %		0	(2,499)	(2,499)	0 %
	Fund Balance, End of Period	0	19,638	19,638	0 %

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Hammock Bay Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2016 From 10/1/2021 Through 5/31/2022 (In Whole Numbers)

Total Budget Total Budget - Current Period Variance - Original Actual Original	Remaining - Original
Revenues	
Special Assessments - Capital Improvements	
Debt Service Assmts-Tax Roll 210,818 214,678 3,860	2 %
Debt Service Prepayments 0 6,741 6,741	0 %
Interest Earnings	
Interest Earnings01515_	0 %
Total Revenues 210,818 221,434 10,616	5 %
Expenditures	
Debt Service Payments	
Interest Payments 75,818 76,560 (742)	(1)%
Principal Payments135,000160,000(25,000)	(19)%
Total Expenditures <u>210,818</u> <u>236,560</u> <u>(25,742)</u>	(12)%
Excess Revenues Over (Under) Expenditures 0 (15,126) (15,126)	0 %
Fund Balance, Beginning of Period	
0 270,757 270,757	0 %
Fund Balance, End of Period 0 255,631 255,631	0 %

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Summary

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2022 Reconciliation Date: 5/31/2022

Status: Locked

Bank Balance	18,228.95
Less Outstanding Checks/Vouchers	1,734.05
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	0.00
Reconciled Bank Balance	16,494.90
Balance Per Books	16,494.90
Unreconciled Difference	0.00

Click the Next Page toolbar button to view details.

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2022 Reconciliation Date: 5/31/2022

Status: Locked

Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1194	5/26/2022	System Generated Check/Voucher	650.00	LLS Tax Solutions Inc
1195	5/31/2022	Series 2016 FY22 Tax Dist ID 9	1,084.05	Hammock Bay CDD
Outstanding Checks/V	ouchers // ouchers		1,734.05	
J				

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2022 Reconciliation Date: 5/31/2022

Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1190	4/28/2022	System Generated Check/Voucher	3,771.25	US Bank
1191	4/29/2022	Series 2016 FY22 Tax Dist ID 8	1,742.35	Hammock Bay CDD
1192	5/4/2022	System Generated Check/Voucher	2,920.00	Inframark LLC
1193	5/19/2022	System Generated Check/Voucher	4,567.50	Carr, Riggs & Ingram, LLC
Cleared Checks/Vouch	ners		13,001.10	

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2022 Reconciliation Date: 5/31/2022

Status: Locked

Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR337	5/31/2022	Tax Distribution 5/31/2022	1,373.60	
Cleared Deposits			1,373.60	