

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2022



Inframark LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ 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
Investments--Revenue--Series 2016 #9000	0	226,041	0	0	226,041
Investments--Interest--Series 2016 #9001	0	0	0	0	0
Investments--Sinking--Series 2016 #9002	0	0	0	0	0
Investments--Prepayment--Series 2016 #9004	0	4,590	0	0	4,590
Investments--Reserve--Series 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

Hammock Bay Community Development District

Statement of Revenues and Expenditures

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

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	57,815	57,342	(473)	(1)%
Interest Earnings				
Interest Earnings	0	21	21	0 %
Total Revenues	<u>57,815</u>	<u>57,363</u>	<u>(452)</u>	<u>(1)%</u>
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)	(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				
District Counsel	1,500	0	1,500	100 %
Other Physical Environment				
General Liability Insurance	1,000	1,552	(552)	(55)%
Total Expenditures	<u>57,815</u>	<u>35,227</u>	<u>22,588</u>	<u>39 %</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>22,136</u>	<u>22,136</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	(2,499)	(2,499)	0 %
Fund Balance, End of Period	<u>0</u>	<u>19,638</u>	<u>19,638</u>	<u>0 %</u>

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)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>Total Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
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 Earnings	<u>0</u>	<u>15</u>	<u>15</u>	<u>0 %</u>
Total Revenues	<u>210,818</u>	<u>221,434</u>	<u>10,616</u>	<u>5 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	75,818	76,560	(742)	(1)%
Principal Payments	<u>135,000</u>	<u>160,000</u>	<u>(25,000)</u>	<u>(19)%</u>
Total Expenditures	<u>210,818</u>	<u>236,560</u>	<u>(25,742)</u>	<u>(12)%</u>
Excess Revenues Over (Under) Expenditures	<u>0</u>	<u>(15,126)</u>	<u>(15,126)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	270,757	270,757	0 %
Fund Balance, End of Period	<u>0</u>	<u>255,631</u>	<u>255,631</u>	<u>0 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

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	<u>0.00</u>
Reconciled Bank Balance	16,494.90
Balance Per Books	<u>16,494.90</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2022

Reconciliation Date: 5/31/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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/Vouchers			1,734.05	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2022

Reconciliation Date: 5/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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/Vouchers			<u>13,001.10</u>	

Hammock Bay Community Development District
Reconcile Cash Accounts

Detail

Cash Account: 10102 Cash-Operating Account TMB

Reconciliation ID: 05/31/2022

Reconciliation Date: 5/31/2022

Status: Locked

Cleared Deposits

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