

Hammock Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2022



Inframark LLC
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Hammock Bay Community Development District

Balance Sheet

As of 7/31/2022

(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	9,713.00	0.00	0.00	0.00	9,713.00
Accounts Receivable - Other	0.00	0.00	0.00	0.00	0.00
Due From General Fund	0.00	0.00	0.00	0.00	0.00
Due From Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Investments--Revenue--Series 2016	0.00	228,050.00	0.00	0.00	228,050.00
Investments--Interest--Series 2016	0.00	0.00	0.00	0.00	0.00
Investments--Sinking--Series 2016 #9002	0.00	0.00	0.00	0.00	0.00
Investments--Prepayment--Series 2016 #9004	0.00	4,593.00	0.00	0.00	4,593.00
Investments--Reserve--Series 2016	0.00	25,000.00	0.00	0.00	25,000.00
Prepaid Items	0.00	0.00	0.00	0.00	0.00
Prepaid Prof Liab Insurance	0.00	0.00	0.00	0.00	0.00
Prepaid GL Insurance	0.00	0.00	0.00	0.00	0.00
Prepaid Trustee Fees	2,828.00	0.00	0.00	0.00	2,828.00
Improvements Other Than Buildings	0.00	0.00	14,553,296.00	0.00	14,553,296.00
Amount Available-Debt Service	0.00	0.00	0.00	276,671.00	276,671.00
Amount To Be Provided-Debt Service	0.00	0.00	0.00	1,855,214.00	1,855,214.00
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Assets	<u>12,541.00</u>	<u>257,644.00</u>	<u>14,553,296.00</u>	<u>2,131,885.00</u>	<u>16,955,366.00</u>
Liabilities					
Accounts Payable	0.00	0.00	0.00	0.00	0.00
Due To General Fund	0.00	0.00	0.00	0.00	0.00
Due To Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable --- Series 2004 A	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable --- Series 2016	0.00	0.00	0.00	2,131,885.00	2,131,885.00
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,131,885.00</u>	<u>2,131,885.00</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0.00	270,757.00	0.00	0.00	270,757.00
Fund Balance-Unreserved	(2,499.00)	0.00	0.00	0.00	(2,499.00)
Investment In General Fixed Assets	0.00	0.00	14,553,296.00	0.00	14,553,296.00
Other	<u>15,040.00</u>	<u>(13,113.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>1,927.00</u>
Total Fund Equity & Other Credits	<u>12,541.00</u>	<u>257,644.00</u>	<u>14,553,296.00</u>	<u>0.00</u>	<u>14,823,481.00</u>
Total Liabilities & Fund Equity	<u>12,541.00</u>	<u>257,644.00</u>	<u>14,553,296.00</u>	<u>2,131,885.00</u>	<u>16,955,366.00</u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures

From 10/1/2021 Through 7/31/2022

001 - General Fund
(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	57,815.00	57,826.00	11.00	0 %
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>21.00</u>	<u>21.00</u>	<u>0 %</u>
Total Revenues	<u>57,815.00</u>	<u>57,847.00</u>	<u>32.00</u>	<u>0 %</u>
Expenditures				
Legislative				
Supervisor Fees	1,600.00	0.00	1,600.00	100 %
Financial & Administrative				
District Engineer	3,000.00	5,798.00	(2,798.00)	(93)%
Trustees Fees	3,800.00	2,700.00	1,100.00	29 %
Management & Accounting Services	34,790.00	20,294.00	14,496.00	42 %
Auditing Services	6,950.00	7,018.00	(68.00)	(1)%
Arbitrage Rebate Calculation	650.00	650.00	0.00	0 %
Postage, Phone, Faxes, Copies	150.00	227.00	(77.00)	(51)%
Professional Liability Insurance	2,000.00	1,838.00	162.00	8 %
Legal Advertising	250.00	148.00	102.00	41 %
Bank Fees	200.00	0.00	200.00	100 %
Dues, Licenses & Fees	175.00	375.00	(200.00)	(114)%
Website Administration	250.00	937.00	(687.00)	(275)%
ADA Website Compliance	1,500.00	0.00	1,500.00	100 %
Legal Counsel				
District Counsel	1,500.00	1,270.00	230.00	15 %
Other Physical Environment				
General Liability Insurance	<u>1,000.00</u>	<u>1,552.00</u>	(552.00)	(55)%
Total Expenditures	<u>57,815.00</u>	<u>42,807.00</u>	<u>15,008.00</u>	<u>26 %</u>
Excess Revenues Over (Under) Expenditures	<u>0.00</u>	<u>15,040.00</u>	<u>15,040.00</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0.00	(2,499.00)	(2,499.00)	0 %
Fund Balance, End of Period	<u>0.00</u>	<u>12,541.00</u>	<u>12,541.00</u>	<u>0 %</u>

Hammock Bay Community Development District

Statement of Revenues and Expenditures

From 10/1/2021 Through 7/31/2022

201 - Debt Service Fund Series 2016
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Tax Roll	210,818.00	216,489.00	5,671.00	3 %
Debt Service Prepayments	0.00	6,741.00	6,741.00	0 %
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>217.00</u>	<u>217.00</u>	<u>0 %</u>
Total Revenues	<u>210,818.00</u>	<u>223,447.00</u>	<u>12,629.00</u>	<u>6 %</u>
Expenditures				
Debt Service Payments				
Interest Payments	75,818.00	76,560.00	(742.00)	(1)%
Principal Payments	<u>135,000.00</u>	<u>160,000.00</u>	<u>(25,000.00)</u>	<u>(19)%</u>
Total Expenditures	<u>210,818.00</u>	<u>236,560.00</u>	<u>(25,742.00)</u>	<u>(12)%</u>
Excess Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(13,113.00)</u>	<u>(13,113.00)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0.00	270,757.00	270,757.00	0 %
Fund Balance, End of Period	<u>0.00</u>	<u>257,644.00</u>	<u>257,644.00</u>	<u>0 %</u>

Hammock Bay Community Development District
Reconcile Cash Accounts

Summary

Cash Account: 15126 Investments--Prepayment--Series 2016 #9004
Reconciliation ID: 07/31/2022
Reconciliation Date: 7/31/2022
Status: Locked

Bank Balance	4,593.26
Less Outstanding Checks/Vouchers	0.00
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	4,593.26
Balance Per Books	<u>4,593.26</u>
Unreconciled Difference	<u>0.00</u>

Click the Next Page toolbar button to view details.

Detail

Cash Account: 15126 Investments--Prepayment--Series 2016 #9004
Reconciliation ID: 07/31/2022
Reconciliation Date: 7/31/2022
Status: Locked
Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR351	7/1/2022	July Trust Activity	<u>2.50</u>	
Cleared Deposits			<u>2.50</u>	